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STATE OF NEVADA

Comprehensive Annual Financial Report

FOR THE FISCAL YEAR ENDED JUNE 30, 1984

DARREL R. DAINES, STATE CONTROLLER

Darrel Daines
State Controller

State of Nevada
Annual Report of the State Controller
For the Fiscal Year Ended June 30, 1984
Table of Contents

INTRODUCTORY SECTION

	Exhibit	Page
LETTER OF TRANSMITTAL		i
ORGANIZATION CHART		viii
PRINCIPAL OFFICIALS		ix

FINANCIAL SECTION

	Exhibit	Page
COMBINED STATEMENTS - OVERVIEW		
Auditor's Opinion		1
Combined Balance Sheet - All Fund Types and Account Groups	A-1	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	A-2	8
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types and Similar Trust Funds	A-3	10
Combined Statement of Changes in Financial Position - All Proprietary Fund Types and Similar Trust Funds	A-4	12
Notes to Financial Statements		14
COMBINING AND INDIVIDUAL FUND/ACCOUNT GROUP STATEMENTS AND SCHEDULES		
Governmental Funds:		
General Fund		
Comparative Balance Sheet	B-1	31
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	B-2	32
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)	B-3	34
Special Revenue Funds		
Combining Balance Sheet	C-1	38
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	C-2	58

Debt Service Funds

Combining Balance Sheet	D-1	79
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	D-2	80

Capital Projects Funds

Combining Balance Sheet	E-1	82
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	E-2	84

Proprietary Funds:

Enterprise Funds

Combining Balance Sheet	F-1	88
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	F-2	92
Combining Statement of Changes in Financial Position	F-3	94

Internal Service Funds

Combining Balance Sheet	G-1	98
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	G-2	102
Combining Statement of Changes in Financial Position	G-3	106

Fiduciary Funds:

Combining Balance Sheet	H-1	112
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Expendable Trust Funds	H-2	126
Combining Statement of Revenues, Expenses, and Changes in Fund Balances - All Nonexpendable Trust Funds	H-3	134
Combining Statement of Revenues, Expenses, and Changes in Fund Balances - All Pension Trust Funds	H-4	136
Combining Statement of Changes in Financial Position - All Nonexpendable Trust Funds	H-5	138
Combining Statement of Changes in Financial Position - All Pension Trust Funds	H-6	140
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	H-7	142

Account Groups:

General Fixed Assets

Statement of General Fixed Assets - By Sources	I-1	147
Statement of General Fixed Assets - By Function and Activity	I-2	148
Statement of Changes in General Fixed Assets - By Function	I-3	148

General Long-Term Obligations

Statement of Changes in General Long-Term Obligations	J-1	152
Schedule of General Long-Term Obligations	J-2	154

SUPPLEMENTARY SCHEDULES

Schedule of Departmental Expenditures Compared with Spending Authority - All Appropriated Budgets	K-1	158
Total Revenues Collected from Counties	K-2	169
Analysis of Revenues by Type Collected from the Counties	K-3	170
Schedule of Cash on Deposit with the State Treasurer	K-4	173
Schedule of Cash on Deposit with the State Treasurer by Fund	K-5	174
Schedule of General Fund Revenues in Support of Appropriations - Estimated and Actual	K-6	178

STATISTICAL SECTION

General Governmental Expenditures by Function - Last Eight Fiscal Years	I	184
General Revenues by Source - Last Six Fiscal Years	II	184
General Fund Appropriations - Last Eight Fiscal Years	III	186
Gross Taxable Gaming Revenues and Total State Gaming Taxes - Last Nine Fiscal Years	IV	186
Computation of Constitutional Debt Limit	V	187
Debt Service Requirements to Maturity - General Obligation Bonds	VI	188
Debt Service Requirements to Maturity - Special Obligation Bonds	VII	192
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures - Last Eight Fiscal Years	VIII	192
Per Capita Income	IX	193
Population by County	X	193
Average Annual Employment - Last Nine Calendar Years	XI	194
Deposits in Financial Institutions	XII	194

STATE OF NEVADA

OFFICE OF

STATE CONTROLLER

CARSON CITY, NEVADA 89701

DARREL DAINES
State Controller

March 19, 1985

The Honorable Richard Bryan
Governor of the State of Nevada
Capitol Building
Carson City, Nevada 89710

Dear Governor Bryan:

It is my pleasure to present the audited Comprehensive Annual Financial Report for the fiscal year ended June 30, 1984. The financial statements contained in the report present fairly the state's financial position, result of operations and changes in fund balance. I believe the data presented is accurate in all material respects and that all disclosures necessary to enable the reader to obtain an understanding of the state's financial activities have been included. This is the second audited Annual Financial Report for the state and represents a continuing commitment toward reporting in full compliance with nationally recognized governmental accounting standards, as promulgated by the Governmental Accounting Standards Board (GASB). Exceptions to the standards are noted in the enclosed audit opinion.

THE REPORTING ENTITY

Nevada was admitted to the union on October 31, 1864 and operates under a constitution approved by the people of the Territory of Nevada on September 1, 1864. The state provides a full range of services established by the constitution or enacted by the legislature pursuant to authority established by the constitution. These include education, health and social services, justice, public safety, regulation of business, highway construction and maintenance, recreation and resource development, and general government.

This report includes those funds and entities that are "controlled or dependent" on the state. The determination of "controlled or dependent" is based upon criteria developed by the National Council on Governmental Accounting to provide the reader a clearer financial picture of the governmental entity's responsibility. To provide this picture, financial statements of the State Industrial Insurance System, Colorado River Commission, Nevada Housing Division and the Public Employees' Retirement System were included; although there are separate audited financial statements for each of these agencies.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The state's accounting records for general governmental operations are maintained on a modified accrual basis, with revenues being recorded when measurable and available; and expenditures being recorded when services or goods are received and liabilities are incurred. Accounting records for expendable trusts and agency funds are similarly maintained. Proprietary,

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nonexpendable trust and pension trust funds are accounted for on the accrual basis, similar to private business where the determination of net income is emphasized to the extent that the capital plant and continuing services can be maintained by user charges.

In developing and modifying the state's accounting system, consideration is given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute, assurance regarding:

(1) The safe-guarding of assets against loss from unauthorized use or disposition; and,

(2) The reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the probable benefits. The evaluation of cost and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. I believe that the internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Nevada Revised Statutes prohibit the spending or encumbering of monies in excess of that authorized for a fund. The State Budget Division controls expenditures and encumbrances at the more detailed level of a budget category within a department.

FISCAL YEAR 1984 OPERATIONS AND FUTURE PROSPECTS

The financial condition of the state at June 30, 1984 reflected a recovery from the depressed economic conditions that were evident in fiscal years 1982 and 1983. The unemployment rate dropped from 9.8% to 7.8% for the calendar year; taxable sales increased by ten percent; and the number of visitors increased. Budget estimates for revenues affected by economic conditions were exceeded. The cash flow problems of the prior year that were controlled with various measures disappeared.

Fiscal year 1985 continues to show improvement. There has not been any evidence of a slowing in the economy or of any decline in any state revenue source.

GENERAL GOVERNMENT OPERATIONS

Nevada's improving economy resulted in an improved financial position for the state. Evidence of this improved position is seen in $30 million growth in the unreserved General Fund balance of $81,336,688 for fiscal year 1984. General Fund revenues increased six percent over the prior year (See Figure 1). The most notable increase was that of sales tax revenue. The reflected ten percent increase is indicative of the general improvement of the state's economy.

Figure 1. General Fund Revenue Source
(Expressed in thousands)

Revenue Source	1984 Revenue Amount	Percent Of Total Revenues	Increase (Decrease) from 1983
Sales taxes	$143,770	25.7%	$13,358
Gaming taxes	194,914	34.9	(8,181)
Other taxes	56,655	10.1	31,480
Federal	122,220	21.9	4,267
Sales and charges for services	9,504	1.7	(3,506)
Interest income	12,110	2.2	1,677
Licenses, fees and permits	13,124	2.3	1,608
Other	6,861	1.2	(135)
Total	$559,158	100.0%	$40,568

Another contributing factor to the improved financial position was the relatively unchanging expenditure levels for the General Fund in 1984 (See Figure 2). The notable decrease for education was due to the abnormally high contribution to the public schools in 1983. Local taxes supporting local school districts in 1983 were not realized due to the decline in the economy. An increased state support was necessary to offset the decreased local revenues.

Figure 2. General Fund Expenditures by Function
(Expressed in thousands)

Function of Expenditure	1984 Expenditure Amount	Percent Of Total Expenditures	Increase (Decrease) from 1983
General government	$19,420	3.7%	$5,464
Education	235,201	44.8	(12,147)
Health and social services	176,296	33.6	2,067
Law, justice and public safety	50,496	9.6	3,640
Regulation of business	13,734	2.6	424
Recreation/resource development	29,785	5.7	603
Debt service	230	-0-	146
Total	$525,162	100.0%	$ 197

DEBT ADMINISTRATION

The state continues to receive good bond ratings from both Moody's Investor Service (Aa) and Standard and Poor's Corporation (AA). This rating reflects a good economic base and sound financial management. The Nevada Constitution limits the principal amount of the state's public debt to 1% of the assessed value. Exempt from the limitation are debts authorized by the legislature for conservation or development of natural resources. The debt limit for June 30, 1984 and the remaining debt capacity are computed as follows (expressed in thousands):

Debt limit (1% of total assessed value)	$125,832
Bonds payable as of June 30, 1984, subject to limit	(45,935)
Remaining Debt Capacity	$ 79,897

General obligation bonds issued for the last five years are:

Purpose	Date of Issue	Amount Issued (thousands)	Interest Rate
Park and Recreation	11/1/79	$ 1,622	6.4 - 7%
University System Projects*	8/1/81	40,000	8.4 - 10.25%
Park and Recreation	12/1/81	1,500	9.0 - 11%
Municipal Bond Bank, Proj. #1	12/1/81	19,000	9.4 - 11.3%
Municipal Bond Bank, Proj. #1A	6/1/82A	13,000	10.5 - 12%
Municipal Bond Bank, Proj. #2	6/1/82B	2,500	11.8 - 13%
Land Aquisition	8/1/82	2,000	9.8 - 11%
Municipal Bond Bank, Proj. #3-8	12/1/82	17,022	8.5 - 10.5%
Municipal Bond Bank, Proj. #9-12	11/1/83	26,500	8.8 - 10.8%
Reservoir Project	11/1/83	6,000	8 - 10%
Multipurpose*	11/1/83	5,180	7.25 - 9%
Municipal Bond Bank, Proj. #13	4/1/84	31,105	9.2 - 11.2%

*Subject to debt limitation.

A useful indicator of the state's debt position are the ratios of net general long-term debt to assessed value and the amount of net debt per capita. At June 30, 1984, these ratios were:

	Amount (thousands)	Ratio of Debt to Assessed Value	Debt Per Capita
Net Direct General Long-Term Debt (Does not include self-suporting debt)	$29,025	.0023	$30.73

CAPITAL PROJECTS FUNDS

The State Public Works Board manages all construction projects for the state and the university system. Financial resources used for constuction or acquisition of major capital facilities are accounted for in capital projects funds. At completion or at measurable stages of construction, the costs of such projects are recorded in the general fixed asset account group for general government projects; or to the appropriate proprietary fund or the university system for non-general government projects.

The major projects during the year were the South Fork Dam project and the prison honor camps.

PROPRIETARY FUND ACTIVITIES

The state operates enterprise funds to account for activities that are predominantly financed through user charges. The significant enterprises are those of the Colorado River Commission, the State Industrial Insurance System and the Housing Division. The combined operating revenue of the state

enterprises increased from $188 million in 1983 to $212 million in 1984. Combined operating expenses decreased from $175 million to $154 million during the same period. The state also operates internal service funds to account for such cost reimbursement activities as printing, data processing, building and grounds, motor pools and communications. The combined operating revenues and expenses for these funds aggregated $28.6 million and $27.4 million for 1984, as compared to $27.2 million and $25.6 million in 1983.

INDEPENDENT AUDIT

This is the second year in a row that the state's financial statements were audited by the Legislative Auditor. His certified opinion has been included.

ACKNOWLEDGEMENTS

This Comprehensive Annual Financial Report could not have been done without the dedication of the staff of the Controller's Office or without the cooperation of the Legislative Auditor and his staff. I further appreciate the cooperation received from you, your Department of Administration and from the many agencies you direct. I commend the responsible action of the 62nd Legislature for their role in providing the direction for fiscal stability.

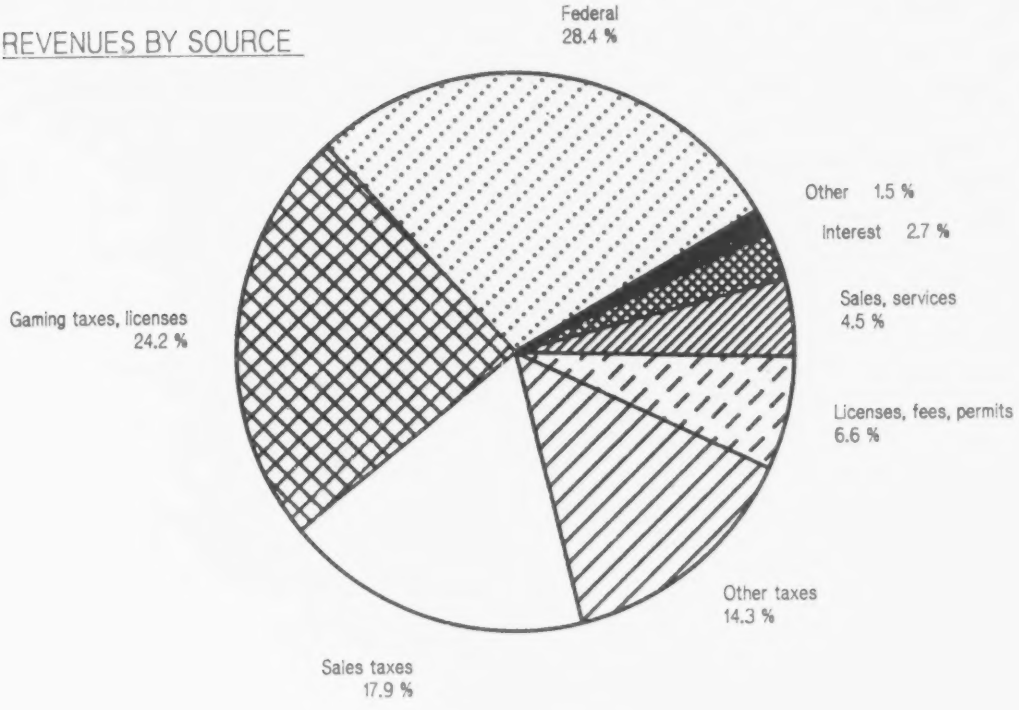
Respectfully submitted,

Darrel Daines
State Controller

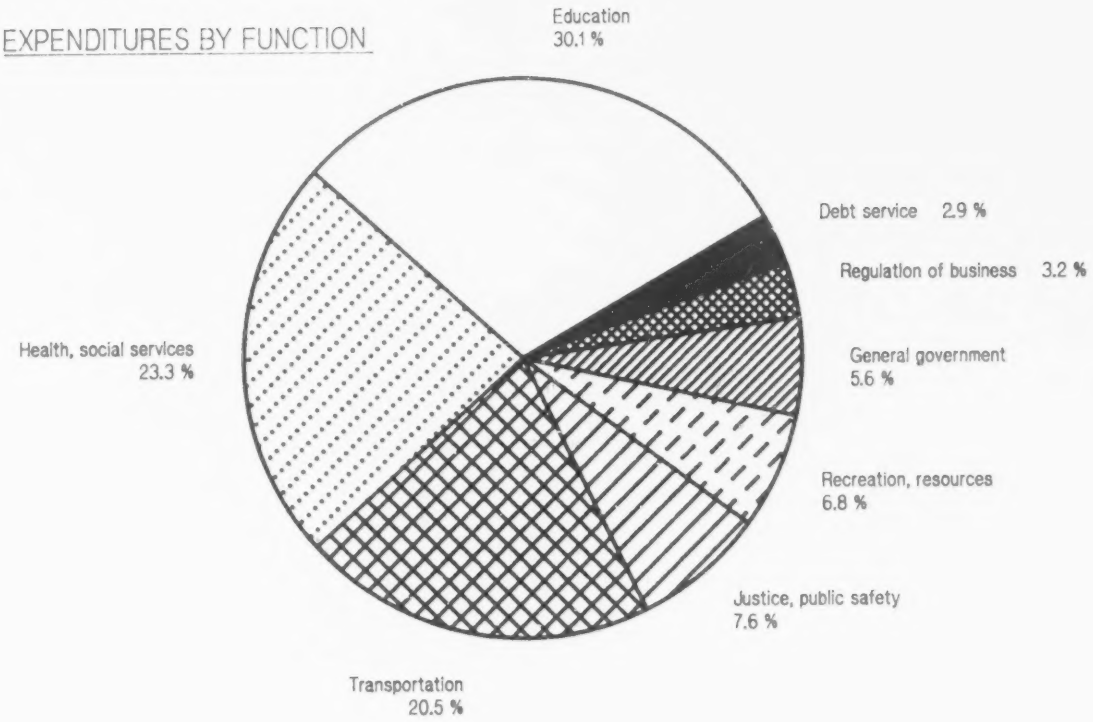
GENERAL GOVERNMENT REVENUES AND EXPENDITURES

For the Fiscal Year Ended June 30, 1984

REVENUES BY SOURCE



EXPENDITURES BY FUNCTION

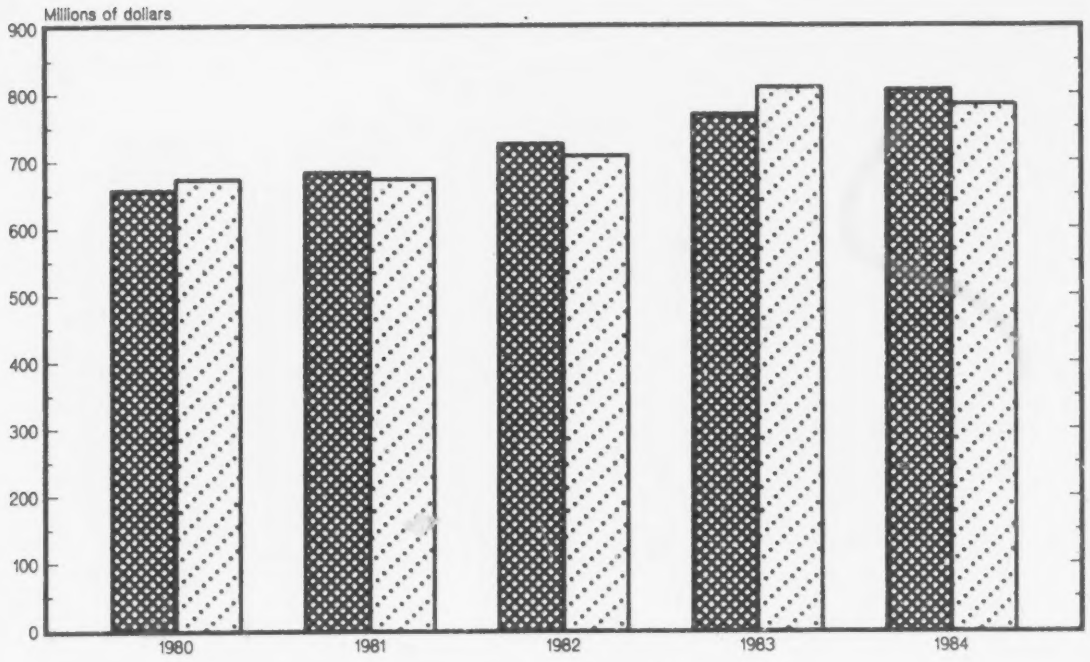


Includes general, special revenue and debt service funds

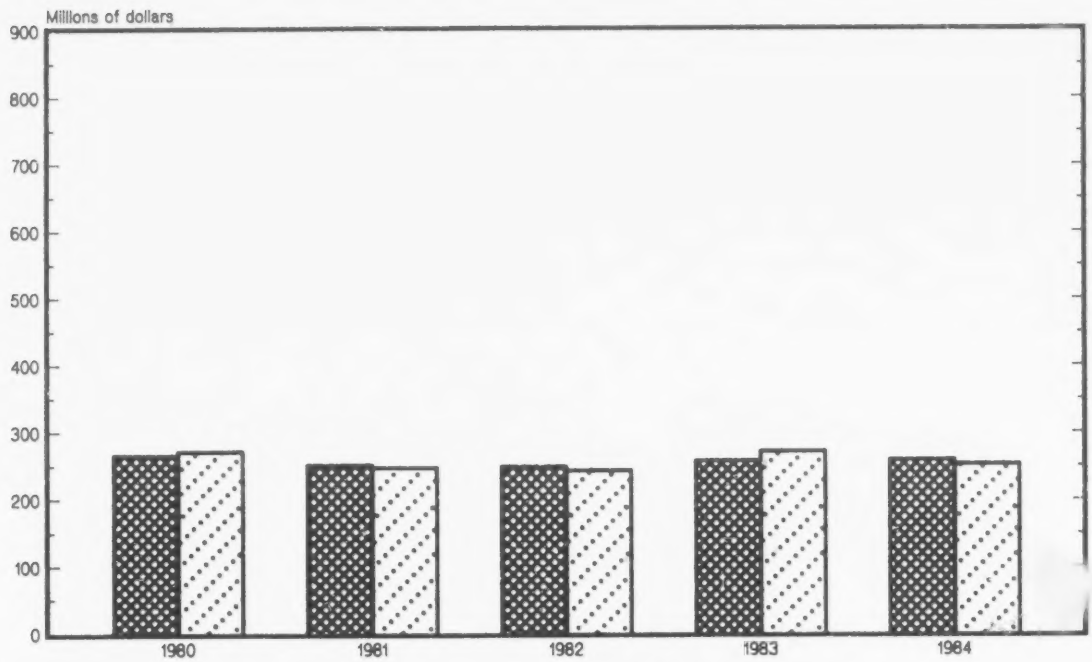
GENERAL GOVERNMENT REVENUES AND EXPENDITURES

For the Last Five Fiscal Years

Revenues Expenditures



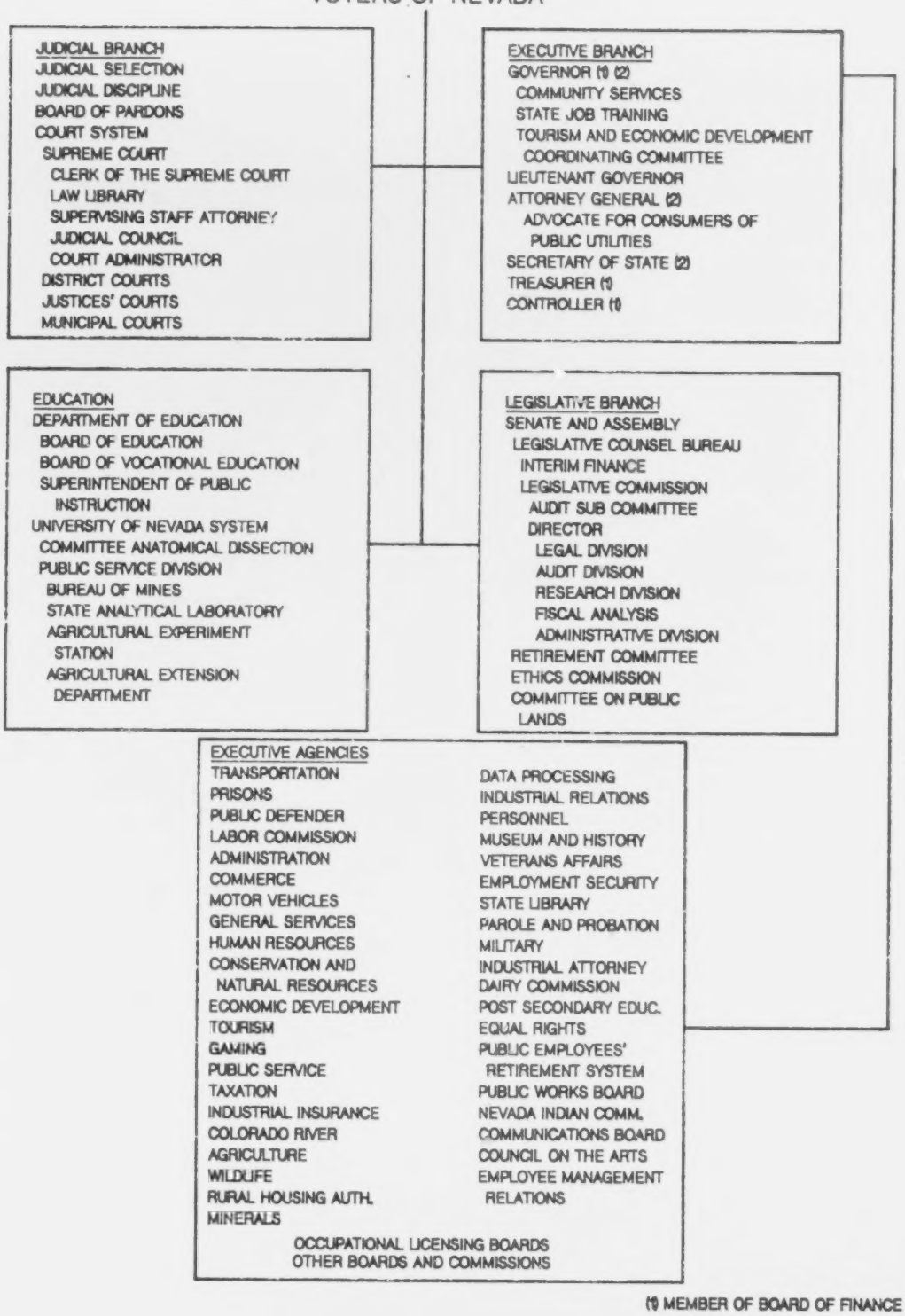
CURRENT DOLLARS



CONSTANT DOLLARS

Constant dollars were based on 1967 dollars using the Consumer Price Index

NEVADA STATE GOVERNMENT



STATE OF NEVADA
Principal Officials

Richard H. Bryan, Governor

Robert A. Cashell, Lieutenant Governor

William D. Swackhamer
Secretary of State

Darrel R. Daines
State Controller

Brian McKay
Attorney General

Patricia D. Cafferata
State Treasurer

Combined Statements

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU
LEGISLATIVE BUILDING
CAPITOL COMPLEX
CARSON CITY, NEVADA 89710

DONALD A. RHODES, *Director*
(702) 885-5627

LEGISLATIVE COMMISSION (702) 885-5627
JAMES I. GIBSON, *Senator, Chairman*
Donald A. Rhodes, *Director, Secretary*
INTERIM FINANCE COMMITTEE (702) 885-5640
JAMES I. GIBSON, *Senator, Chairman*
Daniel G. Miles, *Fiscal Analyst*
Mark W. Stevens, *Fiscal Analyst*

FRANK W. DAYKIN, *Legislative Counsel* (702) 885-5627
JOHN R. CROSSLEY, *Legislative Auditor* (702) 885-5622
ROBERT E. ERICKSON, *Research Director* (702) 885-5637

The Honorable Darrel Daines
State Controller
Capitol Complex
Carson City, Nevada 89710

Dear Mr. Daines:

We have examined the combined financial statements of the State of Nevada as identified in the Table of Contents as of and for the year ended June 30, 1984. Our examination was made in accordance with generally accepted auditing standards and generally accepted government auditing standards for financial and compliance audits, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not examine the financial statements of the State Industrial Insurance System, the Nevada Housing Division of the Department of Commerce, and the Colorado River Commission of Nevada included in the enterprise fund type, which represent 99.9 percent of the assets and 99.3 percent of the revenues of the enterprise fund type; and the financial statements of the Colorado River Commission of Nevada in the special revenue fund type which represents 1.8 percent of the assets and 9.4 percent of the revenues of the special revenue fund type; and the financial statements of the Public Employees' Retirement System and Legislators' Retirement System of Nevada included in the fiduciary fund type which represents 87.0 percent of the assets and 61.5 percent of the revenues of the fiduciary fund type. These financial statements were examined by other auditors whose reports were furnished to us, and our opinion expressed herein on those statements is based solely upon the reports of the other auditors.

During our examination of the combined financial statements, we noted the following three exceptions to generally accepted accounting principles:

1. The general fixed asset group of accounts does not include all of the assets of the governmental fund type, and assets sold or abandoned have not been properly removed.

2. The financial statements do not include budgetary comparisons for the governmental fund type.

3. The amount of compensated absences and compensatory time accruals has not been reported, except the amount for the Colorado River Commission, which is included in the enterprise fund type.

In our opinion, based upon our examination and the reports of other auditors, and except for the effects of the matters discussed in the preceding paragraph, the combined financial statements present fairly the financial position of the State of Nevada at June 30, 1984, and the results of its operations for the year then ended in conformity with generally accepted accounting principles which, except for the change, with which we concur, in the fund type reclassification of the Unemployment Compensation Fund as described in Note 1A, have been applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements of the State of Nevada taken as a whole. The combining and individual fund and account group financial statements, supplementary schedules, statistical tables, and economic data are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information has not been subjected to auditing procedures applied in the examination of the combined financial statements and, accordingly, we express no opinion on it.

Sincerely yours,

John R. Crossley, CPA
Legislative Auditor

March 12, 1985
Carson City, Nevada

State of Nevada

Combined Balance Sheet
All Fund Types and Account Groups
June 30, 1984
(Expressed in thousands)

	Governmental Funds			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS				
Cash and cash equivalents	$ 117,504	$ 40,218	$ 2,549	$ 14,022
Investments (at cost)	100	108,544	-0-	-0-
Receivables (net)	16,870	1,709	-0-	16
Interfund receivables	25,825	4,082	253	1,234
Due from other governments	4,181	9,411	-0-	273
Inventory	197	9,746	-0-	-0-
Prepaid expenses	-0-	12	-0-	-0-
Deposits	-0-	-0-	-0-	-0-
Restricted assets	-0-	6,623	-0-	-0-
Advance to other funds	3,482	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-	-0-
Bonds and mortgages	-0-	-0-	-0-	-0-
Deferred charges	-0-	-0-	-0-	-0-
Other assets	-0-	317	-0-	-0-
Land	-0-	-0-	-0-	-0-
Buildings	-0-	-0-	-0-	-0-
Improvements other than buildings	-0-	-0-	-0-	-0-
Furniture, equipment	-0-	-0-	-0-	-0-
Accum depr:improv,equip,furn. buildings	-0-	-0-	-0-	-0-
Construction in progress	-0-	-0-	-0-	-0-
Amount available in debt service fund	-0-	-0-	-0-	-0-
Amt to be prov for retirement of debt	-0-	-0-	-0-	-0-
Total Assets	$ 168,159	$ 180,662	$ 2,802	$ 15,545

Proprietary Funds		Fiduciary Funds	Account Groups		Totals (Memorandum only)	
Enterprise	Internal Service	Trust/ Agency	General Fixed Assets	General Long-Term Debt	1984	1983
$ 2,121	$ 7,083	$ 185,945	$ -0-	$ -0-	$ 369,442	$ 295,335
496,620	-0-	1,369,212	-0-	-0-	1,974,476	1,767,176
53,523	24	58,359	-0-	-0-	130,501	104,147
56	5,207	246,166	-0-	-0-	282,823	218,753
7	274	1,629	-0-	-0-	15,775	24,520
348	1,182	-0-	-0-	-0-	11,473	9,881
117	-0-	-0-	-0-	-0-	129	129
1	-0-	-0-	-0-	-0-	1	3
15,301	-0-	-0-	-0-	-0-	21,924	27,349
-0-	-0-	-0-	-0-	-0-	3,482	3,124
-0-	-0-	2,820	-0-	-0-	2,820	2,366
320,376	-0-	-0-	-0-	-0-	320,376	248,274
10,080	-0-	-0-	-0-	-0-	10,080	9,434
4,651	113	278	-0-	-0-	5,359	7,017
3,622	508	3	17,824	-0-	21,957	17,749
32,406	3,132	-0-	187,227	-0-	222,765	220,859
52,619	600	-0-	2,581	-0-	55,800	55,441
34,491	10,791	6	20,122	-0-	65,410	59,854
<25,220>	<6,384>	<3>	-0-	-0-	<31,607>	<25,019>
139,432	-0-	-0-	2,594	-0-	142,026	132,614
-0-	-0-	-0-	-0-	2,370	2,370	1,719
-0-	-0-	-0-	-0-	188,888	188,888	128,819
$1,140,551	$ 22,530	$1,864,415	$ 230,348	$ 191,258	$3,816,270	$3,309,544

State of Nevada

Combined Balance Sheet
All Fund Types and Account Groups
June 30, 1984
(Expressed in thousands)

LIABILITIES/FUND EQUITY	Governmental Funds			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities:				
Accounts payable and accruals	$ 12,555	$ 7,102	$ 211	$ 59
Matured interest payable	-0-	-0-	78	-0-
Contracts payable	-0-	6,776	-0-	1,517
Interfund payables	31,813	4,237	143	138
Due to other governments	-0-	2,709	-0-	-0-
Unpaid benefits	-0-	-0-	-0-	-0-
Experience dividends declared	-0-	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-
Bonds payable	-0-	-0-	-0-	-0-
Interim debentures	-0-	-0-	-0-	-0-
Accrued compensated absences	-0-	-0-	-0-	-0-
Advance from other funds	-0-	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-	-0-
Installment purchase obligations	-0-	-0-	-0-	-0-
Lease obligations	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	5,393	-0-	-0-
Deposits	-0-	-0-	-0-	-0-
Other liabilities	1,380	1,283	-0-	13
Deferred revenue	551	2,825	-0-	-0-
Deferred premium on debt	-0-	-0-	-0-	-0-
Total Liabilities	46,299	30,325	432	1,727
Fund Equity:				
Investment in general fixed assets	-0-	-0-	-0-	-0-
Contributed capital	-0-	-0-	-0-	-0-
Retained earnings:				
Reserved	-0-	-0-	-0-	-0-
Unreserved	-0-	-0-	-0-	-0-
Fund Balances:				
Reserved:				
Encumbrances and contracts	533	8,833	-0-	4,201
Inventory	197	9,746	-0-	-0-
Advances	3,482	-0-	-0-	-0-
Balances forward	35,218	-0-	-0-	-0-
Other	1,093	109,124	2,370	-0-
Unreserved	81,337	22,634	-0-	9,617
Total Fund Equity	121,860	150,337	2,370	13,818
Total Liabilities and Fund Equity	$ 168,159	$ 180,662	$ 2,802	$ 15,545

The accompanying notes are an integral part of these financial statements.

Proprietary Funds		Fiduciary Funds	Account Groups		Totals (Memorandum only)	
Enterprise	Internal Service	Trust/ Agency	General Fixed Assets	General Long-Term Debt	1984	1983
$ 14,750	$ 3,192	$ 1,210	$ -0-	$ -0-	$ 39,079	$ 58,731
-0-	-0-	-0-	-0-	-0-	78	170
-0-	-0-	-0-	-0-	-0-	8,293	5,511
1,082	437	245,011	-0-	-0-	282,861	217,763
-0-	2	21,798	-0-	-0-	24,509	29,532
402,287	-0-	-0-	-0-	-0-	402,287	362,209
9,795	-0-	-0-	-0-	-0-	9,795	10,800
-0-	-0-	240	-0-	-0-	240	260
431,032	-0-	-0-	-0-	190,680	621,712	521,090
-0-	-0-	-0-	-0-	-0-	-0-	3,000
75	-0-	-0-	-0-	-0-	75	16
200	3,282	-0-	-0-	-0-	3,482	3,752
192,992	-0-	-0-	-0-	-0-	192,992	186,298
-0-	349	-0-	-0-	-0-	349	531
-0-	2,188	-0-	-0-	578	2,766	600
5,066	-0-	-0-	-0-	-0-	10,459	16,458
10,094	-0-	3,712	-0-	-0-	13,806	11,767
6,246	30	3,582	-0-	-0-	12,534	18,810
2,773	34	49	-0-	-0-	6,232	2,875
6	-0-	-0-	-0-	-0-	6	6
1,076,398	9,514	275,602	-0-	191,258	1,631,555	1,450,179
-0-	-0-	-0-	230,348	-0-	230,348	218,176
3,521	2,028	-0-	-0-	-0-	5,549	5,545
844	261	-0-	-0-	-0-	1,105	774
59,788	10,727	-0-	-0-	-0-	70,515	59,206
-0-	-0-	3	-0-	-0-	13,570	26,132
-0-	-0-	-0-	-0-	-0-	9,943	8,339
-0-	-0-	-0-	-0-	-0-	3,482	3,124
-0-	-0-	-0-	-0-	-0-	35,218	20,418
-0-	-0-	1,441,932	-0-	-0-	1,554,519	1,332,578
-0-	-0-	146,878	-0-	-0-	260,466	185,073
64,153	13,016	1,588,813	230,348	-0-	2,184,715	1,859,365
$1,140,551	$ 22,530	$1,864,415	$ 230,348	$ 191,258	$3,816,270	$3,309,544

State of Nevada

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1984

	Governmental Funds	
	General	Special Revenue
Revenues:		
Gaming taxes, fees, licenses	$ 194,913,626	$ -0-
Sales taxes	143,769,730	-0-
Federal	122,219,957	106,420,683
Other taxes	56,655,449	51,871,070
Licenses, fees and permits	13,123,731	39,766,135
Sales	668,612	25,747,029
Charges for services	8,835,925	1,208,078
University receipts	-0-	-0-
Interest	12,109,712	9,722,302
Insurance premiums	-0-	-0-
Other	6,861,187	3,781,663
Total Revenues	559,157,929	238,516,960
Expenditures:		
General government	19,419,739	24,615,772
Health and social services	176,295,866	6,482,545
Education and support services	235,200,809	625,830
Law, justice and public safety	50,496,373	9,513,576
Regulation of business	13,733,949	11,935,657
Transportation	-0-	160,697,688
Recreation and resource development	29,785,462	23,036,444
Debt service	229,493	5,735
Redemption on bonds	-0-	-0-
Interest, fiscal charges	-0-	-0-
Capital projects	-0-	-0-
Other	-0-	-0-
Total Expenditures	525,161,691	236,913,247
Excess of Revenues over <under> Expenditures	33,996,238	1,603,713
Other Financing Sources <Uses>:		
Proceeds from install.pur./cap.lease	263,133	3,660
Proceeds from sale of bonds	10,197,379	57,605,000
Operating transfers in	10,312,582	5,871,122
Operating transfers out	<9,254,960>	<10,663,611>
Total Other Financing Sources <Uses>	11,518,134	52,816,171
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	45,514,372	54,419,884
Beginning fund balances	76,259,473	96,261,052
Adj to beginning fund balances	602,697	<348,092>
Beginning Fund Balances as Adjusted	76,862,170	95,912,960
Residual equity transfers	<516,927>	4,633
Fund Balances - June 30	$ 121,859,615	$ 150,337,477

The accompanying notes are an integral part of these financial statements.

Governmental Funds		Fiduciary Funds	Totals (Memorandum only)	
Debt Service	Capital Projects	Expendable Trust	1984	1983
$ -0-	$ 10,018,579	$ -0-	$ 204,932,205	$ 212,900,362
-0-	-0-	-0-	143,769,730	130,410,695
-0-	2,450,647	16,703,380	247,794,667	261,346,521
6,746,250	-0-	91,742,681	207,015,450	140,211,610
-0-	-0-	73,861	52,963,727	43,980,111
-0-	-0-	23,087	26,438,728	27,243,090
-0-	-0-	-0-	10,044,003	14,782,613
-0-	-0-	-0-	-0-	36,772,403
121,623	-0-	10,764,477	32,718,114	34,037,280
-0-	-0-	19,768,136	19,768,136	-0-
1,200,000	4,724,211	12,412,752	28,979,813	21,508,617
8,067,873	17,193,437	151,488,374	974,424,573	923,193,302
-0-	-0-	96,505,709	140,541,220	40,513,008
-0-	-0-	15,931,176	198,709,587	324,365,692
-0-	-0-	100,593	235,927,232	247,484,801
-0-	-0-	56,551	60,066,500	56,260,762
-0-	-0-	-0-	25,669,606	22,869,156
-0-	-0-	-0-	160,697,688	193,084,698
-0-	-0-	9,750	52,831,656	51,686,675
-0-	-0-	-0-	235,228	89,028
8,385,000	-0-	-0-	8,385,000	6,493,000
14,051,729	-0-	-0-	14,051,729	11,445,246
-0-	15,912,450	-0-	15,912,450	48,498,010
-0-	-0-	616	616	266
22,436,729	15,912,450	112,604,395	913,028,512	1,002,790,342
<14,368,856>	1,280,987	38,883,979	61,396,061	<79,597,040>
-0-	-0-	-0-	266,793	157,952
-0-	3,495,765	-0-	71,298,144	36,246,760
15,019,135	2,416,086	1,528,690	35,147,615	29,493,903
-0-	<12,189,907>	<4,578,977>	<36,687,455>	<28,182,754>
15,019,135	<6,278,056>	<3,050,287>	70,025,097	37,715,861
650,279	<4,997,069>	35,833,692	131,421,158	<41,881,179>
1,719,376	20,651,552	101,132,408	296,023,861	322,418,686
-0-	<1,836,763>	298,288	<1,283,870>	<5,755,355>
1,719,376	18,814,789	101,430,696	294,739,991	316,663,331
-0-	-0-	479,233	<33,061>	20,632,877
$ 2,369,655	$ 13,817,720	$ 137,743,621	$ 426,128,088	$ 295,415,029

State of Nevada

Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances

All Proprietary Fund Types and Similar Trust Funds

For the Fiscal Year Ended June 30, 1984

	Proprietary Funds	
	Enterprise	Internal Service
Operating Revenues:		
Federal	$ 29,500	$ 176,519
Sales	18,989,954	3,778,892
Charges for services	433,032	13,617,798
Rental income	-0-	5,189,147
Interest	34,888,561	-0-
Investment gain	25,587,000	-0-
Net premium income	132,227,000	3,548,442
Insurance recoveries	-0-	131,209
Retirement contributions	-0-	-0-
Other	260,220	238,719
Total Operating Revenues	212,415,267	28,680,726
Operating Expenses:		
Personal services	469,135	7,716,024
Operating	10,910,448	10,589,373
Benefit payments	-0-	-0-
Claims expense	116,441,000	154,236
Materials or supplies used	629,057	4,852,483
Interest expense	28,385,636	163,588
Fiscal agent's fees	784,736	-0-
Investment expense	-0-	-0-
Investment loss	-0-	-0-
Bond issue costs	2,297,999	-0-
Depreciation and amortization	5,465,252	1,025,488
Insurance premiums	-0-	2,602,747
Refunds	-0-	-0-
Administrative expense	17,275,975	-0-
Stipends	-0-	-0-
Education and support services	-0-	-0-
Other	-0-	372,260
Total Operating Expenses	182,659,238	27,476,199
Operating Income <Loss>	29,756,029	1,204,527
Nonoperating Revenues <Expenses>:		
Interest income	1,009,721	-0-
Interest expense	<10,449,837>	-0-
Receipts from state agencies	-0-	26,693,764
Payments to vendors	-0-	<24,767,634>
Operating transfers in	347,691	382,350
Operating transfers out	-0-	<132,051>
Other	<115,464>	-0-
Total Nonoperating Revenues <Expenses>	<9,207,889>	2,176,429
Net Income <Loss>	20,548,140	3,380,956
Beginning retained earnings/fund balance	53,435,399	11,951,847
Adj to beg ret earning/fd bal	<160,320>	<2,315,921>
Experience dividends	<9,737,000>	-0-
Beginning Fund Equity as Adjusted	43,538,079	9,635,926
Residual equity transfers	66,849	<788>
Retained Earnings/Fund Balances - June 30	$ 64,153,068	$ 13,016,094

The accompanying notes are an integral part of these financial statements.

Fiduciary Funds		Totals (Memorandum only)	
Nonexpendable Trust	Pension Trust	1984	1983
$ -0-	$ -0-	$ 206,019	$ 36,000
-0-	-0-	24,768,846	23,890,532
-0-	-0-	14,050,830	13,339,310
-0-	-0-	5,189,147	5,390,176
2,248,593	120,635,173	157,772,327	143,961,815
-0-	1,635,520	27,222,520	51,208,000
-0-	-0-	135,775,442	107,422,075
-0-	-0-	131,209	70,413
-0-	135,429,777	135,429,777	131,723,000
2,219,465	411,000	3,129,404	2,433,968
4,468,058	258,111,470	503,675,521	479,475,289
-0-	-0-	8,185,159	8,460,200
-0-	-0-	21,499,821	20,895,798
-0-	59,655,806	59,655,806	51,075,721
-0-	-0-	116,595,236	111,229,000
-0-	-0-	5,481,540	3,950,075
-0-	-0-	28,549,224	24,391,755
-0-	-0-	784,736	776,984
-0-	1,082,788	1,082,788	698,000
-0-	23,521,611	23,521,611	23,000
-0-	-0-	2,297,999	896,144
-0-	-0-	6,490,740	3,944,726
-0-	-0-	2,602,747	2,192,831
-0-	8,571,000	8,571,000	7,233,000
-0-	1,562,000	18,837,975	17,504,737
-0-	-0-	-0-	709,300
2,864,946	-0-	2,864,946	2,083,737
1,705	-0-	373,965	16,301
2,866,651	94,393,205	307,395,293	256,081,309
1,601,407	163,718,265	196,280,228	223,393,980
-0-	-0-	1,009,721	937,116
-0-	-0-	<10,449,837>	<7,348,980>
-0-	-0-	26,693,764	22,607,229
-0-	-0-	<24,767,634>	<20,632,056>
941,850	13,672,000	15,343,891	1,807,459
-0-	<13,672,000>	<13,804,051>	<993,052>
-0-	-0-	<115,464>	<51,823>
941,850	-0-	<6,089,610>	<3,674,107>
2,543,257	163,718,265	190,190,618	219,719,873
23,438,406	1,261,392,111	1,350,217,763	1,184,028,968
10,597	-0-	<2,465,644>	<37,467,434>
-0-	-0-	<9,737,000>	-0-
23,449,003	1,261,392,111	1,338,015,119	1,146,561,534
<33,000>	-0-	33,061	<20,508,000>
$ 25,959,260	$1,425,110,376	$1,528,238,798	$1,345,773,407

State of Nevada

Combined Statement of Changes in Financial Position
All Proprietary Fund Types and Similar Trust Funds
For the Fiscal Year Ended June 30, 1984

	Proprietary Funds	
	Enterprise	Internal Service
Sources of Cash		
From operations		
Operating income <loss>	$ 29,756,029	$ 1,204,527
Items not requiring <providing> cash		
Depreciation, amortization	4,411,013	1,025,488
Decrease <increase> in receivables and accrued revenue	<15,785,498>	<449,314>
Decrease <increase> in inventory	125,722	<51,581>
Increase <decrease> in payables and accrued expenses	41,651,522	511,568
Increase in estimated stipends not requiring payment	-0-	-0-
Loss <gain> on sale of assets	<2,801,000>	358,744
Other	271,954	-0-
Cash provided by operations	57,629,742	2,599,432
Nonoperating revenues <expenses>	<9,207,785>	2,176,429
Proceeds from sale of bonds	108,478,964	-0-
Sale of assets	3,090,416,729	56,816
Prior period adjustments	14,422	<2,046,556>
Mortgage and note principal collections	7,174,974	-0-
Advances	7,143,925	-0-
Increases in installment purchase and lease obligations	-0-	2,053,393
Decrease in investments	-0-	28,058
Other	7,418,121	25,700
Total sources of cash	3,269,069,092	4,893,272
Applications of cash		
Acquisition of property, plant, equipment	4,460,330	2,620,442
Purchase of investments	3,120,850,352	-0-
Capitalized costs	3,039,556	-0-
Loans issued	47,614,019	-0-
Retirement of bonds and notes	71,240,500	-0-
Payments and transfers to general fund	-0-	467,726
Dividend payments	10,742,000	-0-
Other	10,597,289	395,234
Total applications of cash	3,268,544,046	3,483,402
INCREASE <DECREASE> IN CASH	525,046	1,409,870
Cash at beginning of period	1,595,951	5,673,585
Cash at end of period	$ 2,120,997	$ 7,083,455

The accompanying notes are an integral part of these financial statements.

Fiduciary Funds		Totals (Memorandum Only)	
Nonexpendable Trust	Pension Trust	1984	1983
$ 1,601,407	$ 163,718,265	$ 196,280,228	$ 223,393,980
-0-	1,477,000	6,913,501	6,587,292
<513,393>	<50,040,280>	<66,788,485>	<41,045,617>
-0-	-0-	74,141	7,547
192,655	25,787,000	68,142,745	81,605,032
692,300	-0-	692,300	709,300
-0-	<1,037,000>	<3,479,256>	<28,011,953>
-0-	23,487,000	23,758,954	<187,174>
1,972,969	163,391,985	225,594,128	243,058,407
941,850	-0-	<6,089,506>	<3,674,107>
-0-	1,965,518,000	2,073,996,964	82,175,000
-0-	-0-	3,090,473,545	6,443,544,094
2,355	-0-	<2,029,779>	<155,959>
40,648	-0-	7,215,622	7,032,422
-0-	-0-	7,143,925	10,844,336
-0-	-0-	2,053,393	589,709
59,142	-0-	87,200	21,718,441
-0-	268,000	7,711,821	5,293,538
3,016,964	2,129,177,985	5,406,157,313	6,810,425,881
-0-	-0-	7,080,772	1,821,391
3,939,641	2,128,148,188	5,252,938,181	6,698,996,532
-0-	-0-	3,039,556	1,967,000
1,153,850	-0-	48,767,869	7,018,436
-0-	20,000	71,260,500	9,040,500
33,000	-0-	500,726	21,241,407
-0-	-0-	10,742,000	50,904,000
-0-	-0-	10,992,523	15,159,049
5,126,491	2,128,168,188	5,405,322,127	6,806,148,315
<2,109,527>	1,009,797	835,186	4,277,566
19,120,590	5,490,495	31,880,621	27,603,055
$ 17,011,063	$ 6,500,292	$ 32,715,807	$ 31,880,621

State of Nevada

Notes to Financial Statements

June 30, 1984

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation - The accounts of the state are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilites, equities, revenues, and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the state:

Governmental Funds

General Fund - The General Fund is the general operating fund of the state. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Debt Service Funds - The Debt Service Funds are used to account for the annual payment of principal, interest, and expenditures on long-term general obligation debt, other than obligations payable from the operations of an enterprise.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations that provide services to citizens financed primarily by user charges for the provision of these services and activities where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the state or to other governmental units on a cost reimbursement basis.

Fiduciary Funds

Trust Funds - Trust Funds are used to account for assets held in trust by the state under agreements with individuals or other entities. There are three types of trust funds: expendable, nonexpendable, and pension.

Agency Funds - Agency Funds are used to account for assets held by the state as custodian, and in which the state has no right or interest.

Account Groups

General Fixed Assets Account Group - This account group is established to account for all fixed assets of the state, other than those accounted for in Enterprise and Internal Service Funds.

General Long-Term Obligations Account Group - This account group is established to account for all long-term obligations of the state, except those required to be paid from the operations of proprietary funds.

The following funds have been misclassified in the statutes:

Fund Name	Appropriate Classification	Statute Classification	Nevada Revised Statutes (NRS) Reference
Worker's Compensation and Safety	Special Revenue	Trust	616.423
Local Gov't. Pooled Invest.	Agency	Trust	355.167
Intergovernmental Trust	Agency	Trust	353.254
Marlette Lake	Internal Service	Enterprise	331.180(1)
Insurance Premium Trust	Internal Service	Trust	331.187
Payroll Revolving	Agency	Trust	227.130
Nevada Beef Promotion	Special Revenue	Agency	561.407
Dept. of Tax Bond Trust	Agency	Trust	360.271
Gaming Tax Surety Bond Trust	Agency	Trust	463.220
Labor Commission Bond Trust	Agency	Trust	611.070

These funds have been reported in the financial statements in their appropriate fund type classifications. Legislation is being proposed to correct the classifications in the statutes.

The fund type classification of the Unemployment Compensation Fund was changed from special revenue fund to expendable trust fund in fiscal year 1984. This change has been reported in the accompanying financial statements by restating beginning fund balance as shown below, expressed in thousands. Corresponding restatement of 1983 financial statements has been accomplished to make them comparable with the 1984 financial statements.

	Combining Special Revenue Funds	Combining Fiduciary Funds
Fund balance as previously reported June 30, 1983	$ 187,946	$1,289,879
Reclassification of Unemployment Compensation Fund	(91,722)	91,722
Fund balance as restated June 30, 1983	$ 96,224	$1,381,601

B. Basis of Accounting - The financial statements are prepared on the modified accrual basis for governmental and expendable trust funds, except for interest income on Treasurer's investments; and on the accrual basis for proprietary and nonexpendable trust and pension trust funds. Under the modified accrual basis, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become both measurable and available to finance expenditures of that fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred except for unmatured interest on general long-term debt. Under the accrual basis of accounting, revenues are recognized when they are earned and expenses are recognized when they are incurred.

C. Encumbrances - Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental and proprietary funds. For financial statement purposes, encumbrances outstanding at June 30, for which the goods or services have not been received are considered as expenditures in the following fiscal year.

D. Investments - Investments are valued at cost, which approximates market value, except marketable equity securities (valued at lower of cost or market) and marketable debt securities (valued at amortized cost).

E. Inventories - Inventories are valued at cost on the first-in, first-out basis. Inventory in the General Fund consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased. The reserve for inventory of supplies is equal to the amount of inventory of supplies and signifies that a portion of the fund balance is not available for expenditure.

F. Advances to Other Funds - Long-term interfund advances are recorded as reductions in fund balance by the advancing fund. The amount advanced is recorded as a receivable and as a reserve to maintain the accountability and to properly disclose the amount available for appropriation (unreserved fund balance). Repayments are credited to the receivable and corresponding reductions are made in the reserve.

G. Guaranty Deposits - The state is custodian of guaranty deposits held to protect consumers and to assure payment of taxes and fulfillment of operations to the State. Guaranty deposits of securities and other properties, other than cash, are not shown on the financial statements.

H. Fund Equity - Fund equity in the governmental and expendable trust funds consists of reserved and unreserved fund balances. Fund equity in the proprietary and nonexpendable trust funds consists of contributed capital, reserved retained earnings, and unreserved retained earnings. Nature of Reserves:

Advances indicates assets which have been advanced to other funds on a long-term basis.

Inventory indicates consumable supplies held in stock by governmental funds.

Rate stabilization indicates assets dedicated to stabilizing worker's compensation insurance premiums.

Encumbrances and contracts indicates assets required to meet future payment obligations.

Balances forward indicates unexpended funds brought forward from prior years.

Other indicates assets reserved for various other expenditures.

For the year ended June 30, 1984, fund equity in various funds was effected by residual equity transfers and adjustments for prior period errors/omissions. The major additions <reductions> include the following:

Residual Equity Transfers

General Fund	Outside bank account of $478,445 now reported in Historical Dedicated Trust Fund; miscellaneous transfers out of $74,177; miscellaneous transfers in of $35,695.	$ <516,927>
Historical Dedicated Trust	Outside bank account was reported in General Fund	478,445

Prior Year Adjustments

General Fund	Reduction of $2,403,085 for appropriations neither accrued nor transferred; increase of $185,017 for a cash settlement; increase of $1,801,281 from change in accounting policy for gaming revenues from cash basis to accrual basis; increase of $478,445 for omission of outside bank account; increase of $241,238 for correction to revenue; errors and omissions of $299,801.	602,697
Highway	Reduction of $644,391 to correct revenue; miscellaneous decrease of $66,472.	<710,863>
Legislative	Increase of $251,205 for inventory adjustments; miscellaneous adjustments for a net increase of $14,274.	265,479
Special Higher Education Capital Construction	Reduction of $1,836,763 as adjustment to revenue.	<1,836,763>
Prison Warehouse	Increase of $201,342 as adjustment to inventory; decrease of $10,120 for adjustment to fixed assets.	191,222
Printing	Decrease of $202,550 for adjustment to advance; decrease of $2,701 for adjustment to fixed assets; miscellaneous increase of $39.	<205,212>
Purchasing	Decrease of $2,306,585 for unaccrued liabilities; increase of $33,270 for corrections to fixed assets and excess property liability; increase of $10,817 for unaccrued receivables; increase of $4,616 for correction to advance.	<2,257,882>

The CIP - Nevada Industrial Commission capital projects fund has a deficit in its unreserved fund balance. This results from showing as reserved fund balance, the long-term capital construction contracts signed in advance of receiving cash from the State Industrial Insurance System.

The operations of Nevada Magazine were removed from the General Fund in the fiscal year ended June 30, 1984 to be accounted as an enterprise fund. A residual equity transfer of $66,849, representing the value of inventory and property, established the new fund. No cash was transferred although Nevada Magazine had a liability for deferred subscription revenue of $278,744 at June 30, 1983. This resulted in a deficit beginning retained earnings of $278,744.

Prior year fund equity adjustments were made to the Colorado River Commission enterprise funds. These adjustments appear in the accompanying financial statements both as restatements to ending fund equity for fiscal year 1983 and as adjustments to beginning retained earnings in fiscal year 1984. The Nevada Magazine operations were added to enterprise funds in fiscal year 1984. Beginning fund equity in fiscal year 1984 was adjusted, but ending fund equity in fiscal year 1983 was not restated. As a result, the ending fund equity for fiscal year 1983 and the beginning fund equity for fiscal year 1984 in the enterprise fund financial statements do not agree. A reconciliation of the two fund equity figures follows (expressed in thousands):

Fund equity - June 30, 1983, as restated	$ 53,570
Adjustment to add Nevada Magazine as an enterprise fund	<279>
Remove prior year adjustments to Colorado River Commission funds	144
Beginning fund equity, fiscal year 1984	$ 53,435

The accounting for the activities of using donations, gifts and grants to purchase historical artifacts and manuscripts was removed from the General Fund and established as the Historical Dedicated Trust, an expendable trust fund.

I. Leases - For all funds, leases have been classified as operating or capital in accordance with criteria established by Statement on Financial Accounting Standards #13. Capital leases in governmental funds have been included in the General Long-Term Obligations Account Group, and the corresponding assets have been included in the General Fixed Assets Account Group. Capital leases and related assets have been included in the balance sheets of proprietary funds. In all funds, capital leases are amortized by the effective interest method over their respective terms. In all funds, operating lease payments are charged to current operations as they are paid or incurred. By fund type, the future minimum lease payments and cost of assets held under capital lease (net of accumulated depreciation) are as follows (expressed in thousands):

		Governmental Funds	Proprietary Funds
Future minimum lease payments for the year ended June 30,	1985	$ 203	$ 585
	1986	175	589
	1987	127	552
	1988	96	457
	1989	15	352
	Thereafter	1	147
		$ 617	$ 2,682
Assets held under capital lease		$ 965	$ 2,386
Less accumulated depreciation		-0-	401
Book Value		$ 965	$ 1,985

J. Annual and sick leave - Annual and sick leave are neither accrued nor funded, but are recorded as expenditures when paid. Both annual and sick leave are cumulative if unused, except that annual leave may not be accumulated to exceed thirty working days at the beginning of any calendar year. Accumulated annual leave is payable upon termination. Unused sick leave is partially compensated upon retirement for employees with ten or more years of service, up to a maximum of $3,500.

K. Capitalization of Interest Costs - In governmental funds, interest costs incurred to construct new buildings are recorded as expenditures when paid, and are not included in the final cost of the related asset. In proprietary funds, such interest costs are capitalized in accordance with Statement on Financial Accounting Standards #34, if material in amount.

L. Other Reports Used in the Financial Statements - The financial statements have incorporated the audited reports of the Colorado River Commission; Nevada Housing Division; Public Employees' Retirement System; and State Industrial Insurance System along with the agency prepared reports of the Departments of Transportation, Employment Security and the Nevada Legislature and Legislative Counsel Bureau.

M. Entities Omitted From Annual Report - The State of Nevada, for financial reporting purposes, includes all entities and funds that are controlled by or dependent on the state's executive or legislative branches. Based upon its existence as an organized entity, its governmental character, and its substantial autonomy, the University System was determined to be an independent entity for financial reporting purposes and is not included in the state's annual report. A separate financial report is prepared for the University System and is available upon request from that institution. All occupational licensing boards with the exception of the Nevada Athletic Commission, Nevada Racing Commission, and the Taxicab Authority were determined to be independent governmental entities and are thus excluded from the annual report.

N. Total Columns on Combined Statements - Overview - Total columns are presented for analysis purposes only. Interfund eliminations have not been made.

O. Prior Year Total Columns - Prior year totals are presented on each financial statement. Some of the fiscal year 1983 revenues and expenditures/expenses were reclassified to make the totals comparable to the fiscal year 1984 totals.

NOTE 2 - PRINCIPAL TAX REVENUES

The principal taxing authorities for the State of Nevada are the Nevada Tax Commission and the Nevada Gaming Commission.

The Nevada Tax Commission was created under NRS 360.010 and is the taxing and collecting authority for sales and use taxes. "Sale" means and includes any transfer of title or possession, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration. "Use" tax is imposed on the storage, use or other consumption of tangible personal property in this state purchased from any retailer for the purpose of storage, use or other consumption in this state. The sales and use taxes are imposed at a rate of 2% on all taxable sales and taxable items of use and are due and payable to the tax commission monthly on or before the last day of the following month. The taxes are collected from the consumer and remitted monthly accompanying a return. Any retailer or person guilty of violating the laws concerning the sales and use taxes is charged with a misdemeanor and subject to a fine not exceeding $500 for each offense. The Nevada Gaming Commission was created under NRS 463.022 and is the taxing and collecting authority for gaming taxes. The following sources account for gaming tax revenues:

Percentage Fees are the most substantial of several state levies on gaming. They are based upon gross revenue and are collected monthly. The fee is applied on a graduated basis at the following monthly rates:

3% of first $50,000 of gross revenue;
4% of next $84,000 of gross revenue;
5.75% of revenues in excess of $134,000.

Annual State Slot Machine Taxes are levied on the number of slot machines to be operated at the rate of $250.00 per machine per year. All revenue derived from this tax is directly paid over to the state's educational system. Casino Entertainment Taxes are imposed at the rate of 10% of all amounts paid for admission, merchandise, refreshment or service while the establishment is in an entertainment status as specified in NRS 463.401. This tax is required to be paid monthly. Flat Fee Collections are levied quarterly on the number of gambling games and slot machines operated. Nonrestricted licenses (those operating more than 15 slots or any number of games) remit $20 per quarter per machine and pay a fee at variable rates on the number of games operated as established in NRS 463.383. Restricted licensees (those having 15 or fewer slot machines and no table gaming) remit $35 to $55 per quarter per machine as prescribed in NRS 463.373. Annual License Fees are based on the number of gambling games operated, as described in NRS 463.380 and taxed at variable rates as prescribed in the same statute. 90% of this revenue gets distributed to the counties. Several Miscellaneous Collections are authorized and consist of: penalties and fines, manufacturer's and distributor's fees, advance payments, race wire fees, pari-mutuel wagering tax and other nominal miscellaneous items. The commission is given the authority under NRS 463.400 and 463.406 to assess a penalty on any licensee who fails to remit any license fee or tax provided for in the gaming licensing and control statutes, with the exception of slot machine tax. The penalty shall be in the amount of the license fee or tax evaded or not paid. This penalty is to be assessed and collected in the same manner as other gaming licensing control fees and taxes.

Sales tax revenues for the year ended June 30, 1984, were $143,769,930. Gaming tax, fee, and license revenues were $219,240,441.

NOTE 3 - INVESTMENTS

Investments held by the various funds at June 30, 1984, are summarized as follows (expressed in thousands):

	Cash With Treasurer	General Fund	Special Revenue Funds	Enterprise Funds	Trust Funds
Time certificates of deposit	$ 62,550	$ 100	$ 251	$ 16,561	$ 2,846
Bank repurchase agreements	95,500	-0-	-0-	-0-	-0-
U.S. government securities	36,140	-0-	703	201,217	168,415
Negotiable certificates of deposit	31,369	-0-	-0-	-0-	-0-
Marketable equity securities	-0-	-0-	-0-	84,216	347,247
Marketable debt securities	-0-	-0-	107,590	-0-	2
Bonds and mortgages	-0-	-0-	-0-	424,019	449,079
Other investments	-0-	-0-	-0-	90,983	401,624
Total	$225,559	$ 100	$108,544	$816,996	$1,369,213

NOTE 4 - LAND, BUILDINGS, FURNITURE AND EQUIPMENT

Accounting for land, buildings, furniture and equipment expenditures is determined by the measurement focus of the purchasing fund and the estimated useful life of the asset acquired. Assets acquired by a governmental fund are recorded as an expenditure by the fund, and included in the General Fixed Assets Account Group. No depreciation expense is recorded related to these assets. Assets acquired by non-governmental funds are capitalized in the balance sheet of the purchasing fund, and depreciated by the straight-line method over estimated useful lives of 3 to 40 years. Normal repair and maintenance costs are expensed by the appropriate fund, as are assets having useful lives under 3 years. Capital assets are valued at cost or, if cost is not determinable, at estimated cost. Capital assets acquired by gift or contribution are valued at estimated fair market value on the date acquired. Public domain (or "infrastructure") capital assets are not included in the General Fixed Assets Account Group.

NOTE 5 - LONG-TERM OBLIGATIONS

A. Constitutional Debt Limitation - Section 3, article 9 of the State Constitution limits the aggregate principal amount of the state's public debt to one per cent (1%) of the assessed valuation of the state as reported by the county assessors. Exempted from this limitation are debts authorized by the legislature that are incurred for the protection and preservation, or for obtaining the benefits, of any property or natural resources within the state. For the fiscal year ended June 30, 1984, the debt limit and its unused portion are computed as follows (expressed in thousands):

Debt limitation (1% of total assessed valuation)	$125,832
Bonds payable as of June 30, 1984, subject to limitation	45,935
Remaining Debt Capacity	$ 79,897

B. Property Tax Limitations - NRS 361.453, enacted by the 1979 Nevada Legislature, limits the total ad valorem tax levy for all public purposes to $3.64 per $100 of assessed valuation. Taxes levied for the payment of general obligation bond principal and interest enjoy a statutory priority over taxes levied for all other purposes where reduction is necessary to comply with the limitation. Assembly Bill No. 371, enacted by the 1983 Nevada Legislature, levied an ad valorem tax of 5 cents on each $100 of assessed valuation for the biennium commencing July 1, 1983, and ending June 30, 1985. Proceeds of the tax are appropriated to service the principal and interest on general obligation bonds due in each of those fiscal years; any remainder of the proceeds will become unrestricted revenue of the state's general fund.

C. Long-Term Obligations - Long-term obligations at June 30, 1984, are comprised of the following (expressed in thousands):

	Final Maturity Date	Annual Principal Installments	Authorized	Incurred	Outstanding
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP					
General Obligation Bonds					
Subject to Constitutional Debt Limit:					
Improvements Bonds, Series July 1, 1965, interest at 3.2%; callable on or after July 1, 1974 at par plus a premium of 1%.	1984	$ 150	$ 2,800	$ 2,800	$ 150
Improvements Refunding Bonds, Series June 1, 1974, interest at 5.5-5.75%; callable on or after September 1, 1984, at par plus a premium of 1%.	1989	165-435	2,940	2,940	1,540
(Limited Tax) University System Projects Bonds (Additionally Secured with Pledged Revenues), Series 1981, Dated August 1, 1981, interest at 8.4-10.25%; callable on or after August 1, 1991, at par plus a premium of 1% to 2.5% until July 31, 1996, at par thereafter.	2000	1,010-4,500	40,000	40,000	39,065
(Limited Tax) Various Purpose Bonds, Series November 1, 1983B, interest at 7.25-9%.	1993	335-750	5,180	5,180	5,180
Total Subject to Debt Limit			50,920	50,920	45,935
Exempt from Constitutional Debt Limit:					
Park Refunding Bonds, Series June 1, 1974, interest at 5.5-5.7%; callable on or after September 1, 1984, at par.	1987	145-215	1,830	1,830	790

	Final Maturity Date	Annual Principal Installments	Authorized	Incurred	Outstanding
Park Refunding Bonds, Series May 15, 1976, interest at 4.4-4.9%; callable on or after October 1, 1983, at par.	1988	55-165	1,585	1,585	670
(Limited Tax) Capitol Building Renovation Bonds, Series August 1, 1977, interest at 4.5-5%; callable on or after August 1, 1987, at par plus a premium of .5% to 2.5% until August 1, 1992, at par thereafter.	1996	200-500	6,000	6,000	5,500
(Limited Tax) Park and Recreation Bonds, Series October 1, 1977, interest at 4.5-6%.	1994	200-500	5,000	5,000	4,500
(Limited Tax) Park and Recreation Bonds, Series November 1, 1979, interest at 6.4-7%.	1994	5-375	1,622	1,622	1,520
(Limited Tax) Park and Recreation Bonds, Series December 1, 1981, interest at 9-11%.	1991	115-220	1,500	1,500	1,300
(Limited Tax) Bonds, Series December 1, 1981, (Nevada Municipal Bond Bank Project No. 1), interest at 9.4-11.3%; callable on or after September 1, 1991, at par plus a premium of .5% to 2.5% until September 1, 1995, at par thereafter.	1996	655-2,560	19,000	19,000	18,410
(Limited Tax) Bonds, Series June 1, 1982A, (Nevada Municipal Bond Bank Project No. 1A), interest at 10.5-12%; callable on or after June 1, 1992, at par plus a premium of .5% to 2.5% until June 1, 1996, at par thereafter.	1997	435-1,705	13,000	13,000	12,260
(Limited Tax) Bonds, Series June 1, 1982B, (Nevada Municipal Bond Bank Project No. 2), interest at 11.8-13%; callable on or after June 1, 1992, at par plus a premium of .25% to 2.5% until June 1, 2001, at par thereafter.	2002	40-315	2,500	2,500	2,435
(Limited Tax) Land Acquisition Bonds, Series August 1, 1982, interest at 9.8-11%.	1992	140-300	2,000	2,000	1,875
(Limited Tax) Bonds, Series December 1, 1982, (Nevada Municipal Bond Bank Project Nos. 3-8), interest at 8.5-10.5%; callable on or after February 1, 1993, at par plus a premium of .5% to 2.5% until February 1, 2001, at par thereafter.	2003	140-1,560	17,022	17,022	16,880

	Final Maturity Date	Annual Principal Installments	Authorized	Incurred	Outstanding
(Limited Tax)Reservoir Bonds, Series November 1, 1983A, interest at 8-10%; callable on or after November 1, 1993, at par plus a premium of .5% to 2.5% until October 31, 1998, at par thereafter	2003	100-650	6,000	6,000	6,000
(Limited Tax) Bonds, Series November 1, 1983, (Nevada Municipal Bond Bank Project Nos. 9-12), interest at 8.8-10.8%, callable after November 1, 1993, at par plus a premium of .5% to 2.5% until October 31, 1998, at par thereafter.	2003	450-2,840	26,500	26,500	26,500
(Limited Tax) Bonds, Series April 1, 1984, (Nevada Municipal Bond Bank Project No. 13), interest at 9.2-11.2%; callable on or after June 1, 1994, at par plus a premium of .5% to 2.5% until May 31, 1999, at par thereafter.	2003	100-3,560	31,105	31,105	31,105
Total Exempt from Debt Limit			134,664	134,664	129,745
Total General Obligation Bonds			185,584	185,584	175,680
Special Obligation Bonds					
Exempt from Constitutional Debt Limit:					
Highway Improvement Revenue (Motor Vehicle Fuel Tax) Bonds, Series April 1, 1982, interest at 8.8-9.25%.	1987	$5,000	$ 25,000	$ 25,000	$ 15,000
Total Bonds			210,584	210,584	190,680
Capital Lease Obligations					578
TOTAL GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP					191,258
ENTERPRISE FUNDS (accrual basis)					
General Obligation Bonds					
Exempt from Constitutional Debt Limit:					
Colorado River Water Acquisition Bonds, Series June 1, 1968, interest at 4-5.5%; callable on or after July 1, 1978, at par plus a premium of .5% to 4% until June 30, 1996, at par thereafter.	2008	180-530	10,000	8,900	7,840
(Limited Tax) Colorado River Water Improvement Bonds, Series 1978A, Dated January 1, 1978, interest at 4.9-6%; callable on or after July 1, 1988, at par plus a premium of .5% to 3% until July 1, 1994, at par thereafter.	2008	265-900	13,000	13,000	12,310

	Final Maturity Date	Annual Principal Installments	Authorized	Incurred	Outstanding
(Limited Tax) Colorado River Water Improvement Bonds (Additionally Secured with Net Pledged Revenues) Series 1978B, Dated April 1, 1979, interest at 5.6-7.1%; callable on or after July 1, 1989, at par plus a premium of .5% to 2% until July 1, 1993, at par thereafter.	2009	805-3,430	47,000	47,000	45,520
(Limited Tax) Colorado River Water Improvement Funding Bonds (Additionally Secured with Net Pledged Revenues) Series 1978C, Dated May 1, 1984, interest at 9.5-10.75%; callable on or after July 1, 1994, at par plus a premium of .5% to 2% until June 30, 1998, at par thereafter.	2004	50-320	3,000	3,000	3,000
Total General Obligation Bonds			73,000	71,900	68,870
Colorado River Commission Federal Repayment Contract, interest at 3.25%.	2033	441-8,933	244,500	194,295	192,991
TOTAL ENTERPRISE FUNDS			317,500	266,195	261,861
INTERNAL SERVICE FUNDS (accrual basis)					
Capital Lease Obligations/ Installment Purchases, interest at 4-26.1%.	1988				2,538
PENSION FUNDS					
Note Payable, 8.5% interest.	1992	21-23		340	240
CLARK COUNTY, NEVADA					
General Obligation Bonds					
Exempt from Constitutional Debt Limit:					
Clark County, Nevada, Agency for State of Nevada (Limited Tax) Sewer Improvement Bonds (Additionally Secured with Net Pledged Revenues) Series A - July 1, 1977, interest at 4.5-6%.	2003	325-985	28,730	13,730	12,275
TOTAL LONG-TERM OBLIGATIONS					$468,172

D. Changes in Long-Term Obligations - The following is a summary of changes in long-term obligations for the fiscal year ended June 30, 1984 (expressed in thousands):

	General Long-Term Obligations	Enterprise Funds	Internal Service Funds	Pension Funds	Clark County Sewer Improvement Bonds
Obligations Outstanding at June 30, 1983	$ 130,538	$ 256,338	$ 873	$ 260	$ 12,600
Adjustments:					
Capital lease obligations	43	-0-	-0-	-0-	-0-
Adjusted Obligations Outstanding at June 30, 1983	130,581	256,338	873	260	12,600
New obligations incurred:					
Series 11/1/83A Reservoir Bonds	6,000				
Series 11/1/83B Various Purpose Bonds	5,180				
Series 11/1/83 Municipal Bond Bank Bonds Project Numbers 9-12	26,500				
Series 4/1/84 Municipal Bond Bank Bonds Project Number 13	31,105				
Series 1978C dated 5/1/84 Colorado River Water Improvement Funding Bonds		3,000			
Colorado River Commission federal repayment contract		7,144			
Capital lease obligations/ installment purchases	437		2,095		
Redemptions	<8,545>	<4,621>	<430>	<20>	<325>
Obligations Outstanding at June 30, 1984	$ 191,258	$ 261,861	$ 2,538	$ 240	$ 12,275

E. Nevada Municipal Bond Bank - General obligation bonds have been issued through the Nevada Municipal Bond Bank (a special revenue fund) as authorized by NRS 350A. These bonds are subject to a statutory limitation of $200,000,000 and are exempt from the constitutional debt limitation. Proceeds from the bonds are used to purchase the validly issued general obligation bonds of the state's local governments to finance projects related to natural resources. The state anticipates that the debt service revenue it receives from the participating local governments will be sufficient to pay the debt service requirements of the state bonds as they become due. Thirteen projects were funded through the Nevada Municipal Bond Bank as of June 30, 1984 (expressed in thousands):

Project Number	Investment in Local Government	Amount
1	1981 Clark County Flood Control Bond	$ 18,410
1A	1982 Clark County Flood Control Bond	12,260
2	1982 Henderson Sewer Improvements Bond	2,435
3	1982 Battle Mountain Water and Sewer Improvement Bond	2,385
4	1982 West Wendover Sanitary Sewer Bond	1,300
5,6	1982 Boulder City Water and Sanitary Sewer Bonds	3,195
7,8	1982 Carson City Water and Sanitary Sewer Bonds	10,000
9	Sun Valley Water and Sanitation District Sanitary Sewer Bond	2,600
10	South Truckee Meadows General Improvement District Water Bond	3,000
11	Las Vegas Sanitary Sewer Bond	20,500
12	Ely Sanitary Sewer Bond	400
13	Las Vegas Valley Water District Water Bond	31,105
		$107,590

F. Refunded Debt - Two advance refunding bond series are outstanding. In each refunding transaction the original debt issues (refunded debt) were not retired. The proceeds of the refunding issues were used to purchase U.S. government securities, which were placed with a trustee in separate escrows for each refunding transaction, for the purpose of servicing the debt from the refunded issues. The assets in escrow, $3,627,619 as of June 30, 1984, together with interest earnings on the assets are considered to be sufficient to meet all debt service requirements on the refunded bonds. The outstanding amount of refunded debt was $3,615,000 as of June 30, 1984, as follows:

Series 9/1/71 General Obligation Improvements serial bonds due in annual installments of $200,000 to $445,000 plus interest at 5 to 5.9% through September 1, 1990; callable on or after September 1, 1981, at par plus a premium of 1% to 3%; $1,855,000 principal outstanding at June 30, 1984.

Series 9/1/71 General Obligation Park serial bonds due in annual installments of $200,000 plus interest at 5.5% to 5.8% through September 1, 1988; callable on or after September 1, 1981, at par plus a premium of 1.5% to 3%; $1,000,000 principal outstanding at June 30, 1984.

Series 10/1/73 General Obligation Park serial bonds due in annual installments of $140,000 to $165,000 plus interest at 4.6% to 4.7% through October 1, 1988; callable on or after October 1, 1983, at par plus a premium of 1% to 2%; $760,000 principal outstanding at June 30, 1984. These refunded bonds are considered to be extinguished debt. Debt service to maturity of the refunded issues is as follows (expressed in thousands):

For the Fiscal Year Ending June 30	Debt Service on Refunded Bonds
1985	$ 721
1986	698
1987	673
1988	653
1989	627
1990	435
1991	466
	$4,273

G. Bonds Authorized but Unissued - At June 30, 1984, the following general obligation bonds were authorized and unissued: $8,000,000 Truckee River and Newlands Reclamation Project water conservation bonds; $59,000,000 Colorado River water improvement bonds; $15,000,000 Clark County, Nevada, Agency for State of Nevada sewer improvement bonds.

H. Debt Service Requirements, General Obligation and Special Obligation Bonds - Debt service requirements for all general obligation and special obligation bonds outstanding at June 30, 1984, are summarized as follows (expressed in thousands):

	For the Fiscal Year Ending June 30								
	1985	1986	1987	1988	1989	1990-1994	1995-1999	2000-2004	2005-2009
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP									
General Obligation Bonds Serviced From:									
Consolidated Bond Interest and Redemption debt service fund									
Various General Obligation Bonds (General Fund appropriation)	$ 3,746	$ 3,737	$ 3,734	$ 3,748	$ 3,751	$ 16,660	$ 5,573	$ 3,336	$ -0-
Nevada Municipal Bond Bank Bonds (Municipal Bond Bank Fund)	12,961	12,734	12,728	12,828	13,658	68,548	59,424	35,212	-0-
University System Projects Bonds (Slot Machine Tax and user fees)	4,985	4,980	4,976	4,975	4,961	24,648	24,283	9,520	-0-
Total General Obligation Bonds	21,692	21,451	21,438	21,551	22,370	109,856	89,280	48,068	-0-
Special Obligation Bonds Serviced From:									
Highway Bonds debt service fund									
Highway Improvement Revenue Bonds (federal grant and Fuel Tax)	6,353	5,912	5,462	-0-	-0-	-0-	-0-	-0-	-0-

	For the Fiscal Year Ending June 30								
	1985	1986	1987	1988	1989	1990-1994	1995-1999	2000-2004	2005-2009
Total General Long-Term Obligations Account Group	28,045	27,363	26,900	21,551	22,370	109,856	89,280	48,068	-0-
ENTERPRISE FUNDS									
General Obligation Bonds Serviced From:									
Colorado River Commission State Water Treatment Facility Fund (user fees)	5,400	5,336	5,328	5,318	5,302	26,640	26,917	27,168	24,102
CLARK COUNTY, NEVADA									
General Obligation Bonds Serviced From:									
Clark County, Nevada (user fees)	968	967	964	961	961	4,776	4,844	4,969	-0-
Total Bonds	$34,413	$33,666	$33,192	$27,830	$28,633	$141,272	$121,041	$80,205	$24,102

I. Amount Available in Debt Service Funds - At June 30, 1984, the amount in the Highway Improvement Revenue Bonds debt service fund available to service the special obligation Highway Improvement Revenue (Motor Vehicle Fuel Tax) Bonds was $1,588,126. $781,529 was available in the Consolidated Bond Interest and Redemption debt service fund at June 30, 1984.

J. Bond Indenture Provisions - There are a number of restrictions and limitations contained in the the various bond indentures. The state is in compliance with the requirements of the bond covenants.

NOTE 6 - PENSIONS

The Nevada Legislature has provided for pension plans to accumulate and disburse retirement benefits to qualified employees of public employers and legislators. The Public Employees' Retirement Board administers the plans, which are the Public Employees' Retirement System (PERS) and the Legislator's Retirement System (LRS). A summary description of the plans follows.

A. Contributions - Under PERS, two contribution options are available. One option provides for employee and employer paid contributions each equalling 8% of the employee's monthly compensation, or 9% of such compensation for Police and Firemen Fund members. The other option provides for employer-paid contributions equalling 15% or 18%, respectively, of monthly compensation (which is less than under the split-contribution plan). LRS contributions are 15% of compensation, paid by the employer and the employee only when the legislature is in its biennial sessions.

B. Benefits - Benefits are determined by the number of years of accredited service at the time of retirement and the member's highest average salary in any three consecutive years for PERS members. LRS members receive $25/month for each year of service. Vesting occurs after 10 years service for PERS members and after 8 years service for LRS members.

C. Actuarial Assumptions - The following is a summary of significant actuarial assumptions used to value plan assets:

Investment Yield: 8%
Salary: General salary increases and assumed payroll growth are 6 1/2%.
Retirement Age: Regular PERS members retire at an average age of 62 years. Police and firemen retire at an average age of 55 years. LRS members retire at an average age of 64 years.
Withdrawal Rates: Withdrawal rates range from 22.1% at 22 years to 1.6% at 57 years of age for regular members, 10.1% at 22 years to .8% at 52 years of age for police and firemen; and 80% after 12 years service for LRS members.
Mortality Rates: The assumed mortality experience is projected by using the 1983 Group Annuity Mortality Table.

D. Funding - The basic funding objective is a level pattern of cost as a percentage of salary throughout an employee's working lifetime. The actuary used the "entry-age-normal-cost" method which is intended to meet this objective and result in a relatively level long-term employer contribution requirement as a percentage of salary.

E. Investments (PERS) - Bonds, U.S. government obligations and government guaranteed mortgage notes are carried at original cost, adjusted for bond premium or discount. Premiums or discounts are amortized over the life of the issue on the straight-line method. Marketable equity securities are carried at cost. During the fiscal year, the valuation method for determining gain or loss on securities sold was changed from the first-in, first-out method to the average cost method. This change in accounting principle does not have a material effect on net income of the current period. Management believes the use of the average cost method will enhance administrative investment performance measurement. Real estate investments are carried at cost. Secured loans are carried at cost. During the fiscal year, PERS initiated a reserve for loan losses on secured loans. The reserve was established to provide for a reasonable estimate for doubtful loans. The portfolio is summarized as follows, at June 30, 1984 (expressed in thousands):

	Cost or Amortized Cost	Estimated Market Value
Bonds and mortgages	$ 448,016	$ 382,754
U.S. government obligations	163,099	141,269
Marketable equity securities	345,495	321,849
Secured loans	176,440	176,440
Short-term investments	208,788	208,788
Other	13,947	13,947
Totals	$ 1,355,785	$ 1,245,047

F. Investments (LRS) - Contributions are invested in bonds and guaranteed mortgage notes, which are carried at cost and adjusted for premiums or discounts (amortized evenly over the life of the issue). The portfolio is summarized as follows, at June 30, 1984 (expressed in thousands):

	Cost or Amortized Cost	Estimated Market Value
Bonds and mortgages	$ 1,063	$ 750
Short-term investments	47	47
Totals	$ 1,110	$ 797

G. Unfunded Liability for Benefits - The last determination of actuarial liabilities for PERS and LRS were made as of June 30, 1984, and January 1, 1983, respectively. The unfunded liabilities of LRS at June 30, 1984 may differ from the liabilities reported at the date of the actuarial report. The effect of such variance is undetermined.

The funding method described above has resulted in estimated deficiencies in accumulated reserves, on an actuarial basis, as of the last valuation dates, as follows (expressed in thousands):

	Estimated Actuarial Liability	Estimated Unfunded Liability
PERS (June 30, 1984)	$ 2,534,593	$ 1,124,574
LRS (January 1, 1983)	1,942	832
Totals	$ 2,536,535	$ 1,125,406

The Judicial Retirement System - The judges and the justices of the Supreme Court have been granted special retirement provisions by various legislatures. The funding for these provisions is from the General Fund, without contributions required of the justices or judges. No actuarial review or valuation has been made to determine the liability incurred by the special retirement provisions. As a result, there exists an undetermined liability of the General Fund. The administation of the special retirement provisions have been assigned to the Clerk of the Supreme Court.

State Employees' Deferred Compensation Plan - In 1980 a deferred compensation plan was established for state employees. The cost of administering and funding the plan are the responsibility of the employees participating in the plan. The state makes no contributions. Pursuant to the United States Internal Revenue Code and Nevada Revised Statutes, all amounts of compensation deferred and all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights remain solely the property and rights of the state, subject only to the claims of its general creditors, until made available to the participants in the program or their beneficiaries.

The Deferred Compensation Fund financial statements included in the fiduciary funds combining statement were compiled from unaudited information supplied by those financial institutions administering the plan's various investment options. Corresponding figures for 1983 are not available for inclusion in this report; resulting in the combining totals of the fiduciary funds for 1983 not being comparable to the combining totals of the fiduciary funds for 1984.

NOTE 7 - THE STATE UNEMPLOYMENT COMPENSATION FUND

The State Unemployment Compensation Fund was established by the legislature as a special fund separate and apart from all public monies or funds of the state. All employer contributions are credited to the fund as well as earnings on investments of the fund. Federal monies are also credited to the fund pursuant to Section 903 of the Social Security Act, as amended. Expenditures are made from the fund solely for the payment of benefits and refunds.

NOTE 8 - FUND DEFICITS - COLORADO RIVER COMMISSION

The Alfred Merritt Smith Water Treatment Facility Fund recorded a net loss of $805,997 for 1983-1984 which increased the fund's deficit to $4,495,422. The Federal Pumping and Transmission Facility Fund recorded a net loss of $6,641,790 which increased the fund's deficit to $21,459,511. Water users are contractually obligated to provide revenues sufficient to cover all operation and maintenance expenses (except depreciation) plus all principal and interest requirements on outstanding debt and required deposits to reserve funds. Operating losses and accumulated deficits are the result of not charging water users for certain recorded expenses; i.e. depreciation, amortization of debt and pre-operational expenses, contributions to the Las Vegas Valley Water District for pollution abatement studies and unpaid interest on federal debt added to principal. As annual retirements of debt principal progressively increase and are included in billings to water users, annual revenues will exceed recorded expenses, because principal payments are recorded as reductions of long-term debt rather than expenses. The deficits will be progressively reduced and finally eliminated as the annual retirements of debt principal increase.

NOTE 9 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

A. The state is reporting six enterprise funds which provide water; housing loans to low-income families, worker's compensation insurance; prison inmate industry services; a magazine to promote tourism; and plants for conservation purposes. Segment information for the fiscal year ended June 30, 1984, is as follows (expressed in thousands):

	Colorado River Commission	Housing Division	Industrial Insurance	Dept. of Prisons	Nevada Magazine	Forestry Nurseries
OPERATING REVENUES	$ 17,922	$ 35,146	$157,814	$ 681	$ 738	$ 114
DEPRECIATION AND AMORTIZATION EXPENSE	5,428	4	-0-	19	2	11
OPERATING INCOME OR <LOSS>	2,108	3,031	24,808	10	<141>	<60>
NET INCOME OR <LOSS>	<7,447>	3,031	24,808	10	120	27
CURRENT CAPITAL:						
Contributions	3,313	-0-	-0-	141	67	-0-
Transfers	-0-	-0-	-0-	-0-	-0-	-0-
PLANT, PROPERTY AND EQUIPMENT:						
Additions	3,175	75	4,247	14	8	65
Deletions	5	-0-	-0-	-0-	-0-	9
NET WORKING CAPITAL	2,160	63,202	58,743	448	207	117
BONDS AND OTHER LONG-TERM LIABILITIES:						
Payable From Operating Revenues	261,937	362,162	-0-	200	-0-	-0-
Payable From Other Sources	5,066	-0-	16,340	-0-	-0-	-0-
TOTAL EQUITY	<25,955>	28,225	61,466	334	<92>	175

B. Nevada Housing Division - The Nevada Housing Divison was established in 1975 in the Department of Commerce to encourage the investment of private capital and stimulate the financing of housing through the use of public financing to provide mortgage loans from mortgage lenders. The division is currently authorized to issue its bonds, notes, and other obligations in an aggregate amount not to exceed $650,000,000 which shall not constitute a debt of the State of Nevada.

Loans Receivable - The division has developed various programs to achieve its objectives. Under the several single-family mortgage purchase programs mortgage loans receivable earn interest at rates ranging from 7% to 14% per annum and have initial periods which may extend to 30 years. The various multi-unit mortgage loans receivable are collateralized by deeds of trust and earn interest at rates ranging from 6.5% to 11.5% per annum. Under the 1976 Loans to Lenders Program loans receivable represent general obligations of the mortgage lenders, collateralized by a pledge of loan collateral currently valued substantially in excess of the unpaid principal balance and earning interest at 6.75% payable to the division semiannually.

Loans receivable are collateralized by real property; obligations of the United States of America or of certain specified agencies or instrumentalities thereof; obligations of certain states; or by FHA insured, VA guaranteed or privately insured and uninsured mortgages. Periodic evaluation of loans receivable is made to determine if a charge against operations for possible loan losses will be required. No provisions were considered necessary at June 30, 1984.

Restricted Assets - A portion of cash, investments and interest receivable of the division are restricted as of June 30, 1984, in accordance with provisions of certain general bond certificates or trust indentures, and are summarized as follows (expressed in thousands):

Cash	$ 2
Investments	45,575
Interest receivable	838
	$46,415

Bonds Payable - Bonds issued in annual series from 1976 to 1984 are payable in various amounts with scheduled maturities from April 1, 1985, to February 15, 2018, including interest at rates from 4.55% to 14.25%. Each issue is payable solely from, and secured by, a pledge of one or more of the following:

1. Proceeds from the sale of bonds.
2. Earnings realized from the investment of bond proceeds.
3. The division's rights and interest in all purchased mortgage loans and loans to lenders, deeds of trust, mortgage insurance and hazard insurance.
4. Recoveries of principal and interest, whether by scheduled payments, loan prepayments, or disposition of collateral.
5. Project revenues from multi-unit developments after permanent financing has been provided.

Scheduled bond maturities at June 30, 1984 are as follows (expressed in thousands):

Year Ending June 30	
1985	$ 10,790
1986	13,426
1987	11,375
1988	11,636
1989	13,845
1990 and after	301,431
	$362,503

C. State Industrial Insurance System (SIIS) - The State Industrial Insurance System is a separate self-supporting agency of the State of Nevada which provides insurance to employers against liability for workmen's compensation claims. The Department of Industrial Relations (DIR) regulates all insurers under the Nevada Industrial Insurance Act and the Nevada Occupational Diseases Act. In accordance with the Acts, DIR's expenses are reimbursed by insurers. The System's share of DIR's expenses for the year ended June 30, 1984 amounted to $3,100,000.

Experience Dividends - SIIS declares dividends to policyholders based on its results of operations. Dividends must be declared by May 31 of the next fiscal year and paid by October 31. The amount declared is allocated to policyholders who have maintained adequate standards of safety or accident prevention based on the policyholders' individual premiums and loss experience. During fiscal year 1984, SIIS declared a $9,795,000 experience dividend for 1983 which was paid in October 1984. Experience dividends declared in 1983 totaling $34,704,000, which included an increase to the 1981 experience dividend of $23,904,000, were paid in October 1983. The experience dividend for 1984 has not been declared.

Retrospective premium rating plan and change in accounting estimate - Under the retrospective premium rating plan, premiums are adjusted annually for five years following the plan year based on individual employer's loss experience. Adjustments to the original premiums are paid to or collected from individual employers approximately six months after the end of each year. During 1984, SIIS developed an actuarial method of estimating payments due to/from employers for retrospective premium adjustments. As a result of this improved estimating procedure, on June 30, 1984 the system recorded retroactive premiums receivable totaling $5,918,000 which had not been recorded in prior years under the previous method used. This amount was credited to premiums earned in 1984.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

A. Under the provisions of two single-family programs, the Nevada Housing Division is committed to finance single-family homes. Funding to purchase mortgage loans approximated $42,769,000 at June 30, 1984.

B. SIIS is the defendant in a suit under which the plaintiff alleges that SIIS violated his civil rights by directing him to consult a certain doctor who administered an overdose of medicine causing the plaintiff to become permanently and totally disabled. Damages claimed by the plaintiff are approximately $8,000,000. Counsel for SIIS has moved for summary judgment.

Under the mandate of Assembly Bill Number 433, the former NIC commenced payments of retroactive benefits for permanent total disabilities from July 1, 1981. Under the mandate, NIC increased premium rates and levied a special assessment on self-insured employers amounting to $1,455,000. Certain self-insured employers have taken legal action against SIIS to recover amounts paid under the assessment mentioned above, alleging that the state assembly acted unconstitutionally in retroactively adjusting fixed benefits due to persons suffering from permanent total disabilities.

SIIS is also involved in other litigation arising out of matters incident to the conduct of its insurance operations. In the opinion of management, resolution of the litigation described above as well as other litigation, will not have a materially adverse effect on SIIS' financial position.

C. The state has received federal grants for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

D. Unbilled medical care expenditures for years 1984 and 1983 have not been recorded as a liability of the General Fund. $12,605,776 has been reserved in the General Fund balance and will be carried to year 1984. It is expected that $13,664,081 will be received as matching revenue from the federal government under medical assistance program, Medicaid; Title XIX.

E. The Self Insurance Trust Fund had an estimated $4,200,000 liability for incurred but not reported medical and dental claims at June 30, 1984.

NOTE 11 - SUBSEQUENT EVENTS

A. Nevada Housing Division Bonds - In July, 1984, the Nevada Housing Division sold a total of $193,997,234 Single-Family Senior Bonds, 1984 Issue A and 1984 Issue B, the last maturity of which is expected to be October 1, 2015. The interest rates on the bonds range from 6.75% to 11.75%. Concurrently, the division sold $6,000,000 Single-Family Subordinate Bonds, 1984 Issue A and 1984 Issue B. The last maturity of these bonds is expected to be 1996, and the interest rates range from 12.25% to 12.5%. Proceeds from the sale of the bonds will be used to purchase from lending institutions federally insured or guaranteed mortgage loans for the financing of residential housing for persons of low or moderate income in the state.

On October 5, 1984, the division sold $13,800,000 Multi-Family Program Bonds (loans to lenders), 1984 Issue A. Proceeds will be used to provide funds for a program under which the division will make an unsecured loan to Security Pacific National Bank. The lender will loan the proceeds to Rio Vista Apartments for the acquisition, construction and ownership of a family rental housing development to be occupied in part by persons of low or moderate income in the state.

B. General Obligation Bonds - The following bonds have been issued after June 30, 1984:

$4,000,000 series September 1, 1984, General Obligation (Limited Tax) fully registered serial bonds (Nevada Municipal Bond Bank Projects No. 14 & 15) due in annual installments of $95,000 to $455,000 plus interest at 9% to 11% through November 1, 2001; callable on or after November 1, 1994, at par plus a premium of .5% to 2.5% until October 31, 1999, at par thereafter. The bonds are exempt from the constitutional debt limitation. Payments are to be made by the Consolidated Bond Interest and Redemption Fund from the principal and interest received into the Municipal Bond Bank special revenue fund from the local government projects.

$4,675,000 series March 1, 1985, General Obligation (Limited Tax) fully registered serial bonds (Nevada Municipal Bond Bank Projects No. 16 & 17) due in annual installments of $30,000 to $505,000 plus interest at 9% to 11% through May 1, 2005; callable on or after May 1, 1995, at par plus a premium of .5% to 2.5% until April 30, 2000, at par thereafter. The bonds are exempt from the constitutional debt limitation. Payments are to be made by the Consolidated Bond Interest and Redemption Fund from the principal and interest received into the Municipal Bond Bank special revenue fund from the local government projects.

$42,720,000 series 1985, General Obligation (Limited Tax) University System Projects Refunding Bonds (Additionally Secured with Pledged Revenues) due in annual installments of $1,075,000 to $4,535,000 plus interest at 5% to 9.2% through August 1, 2000; callable on or after August 1, 1995 at par plus a premium of .5% to 1% until July 31, 1997, at par thereafter. The bonds, subject to the constitutional debt limitation, are payable by the Consolidated Bond Interest and Redemption Fund from the Slot Machine Taxes allocated to the Higher Education Capital Construction and the Special Higher Education Capital Construction capital projects funds. Proceeds of the bonds were used to purchase U.S. government securities, which were placed with a trustee in an escrow account for the purpose of servicing the debt from the refunded issue, University System Projects Bonds, series 1981. The refunded bonds are considered to be extinguished debt.

General Fund

State of Nevada General Fund (NRS 353.323) Receives all revenue and accounts for expenditures associated with government which are not required to be accounted for in another fund.

State of Nevada

Comparative Balance Sheet
General Fund
June 30, 1984 and 1983

Exhibit B-1
Page 1 of 1

	June 30, 1984	June 30, 1983	Increase <Decrease>
ASSETS			
Cash and cash equivalents	$ 117,503,703	$ 88,500,385	$ 29,003,318
Investments (at cost)	100,000	100,000	-0-
Accounts receivable	2,820,440	10,042,824	<7,222,384>
Taxes receivable	14,046,842	20,097,211	<6,050,369>
Accrued interest and dividends	2,630	-0-	2,630
Interfund receivables	25,825,402	5,625,759	20,199,643
Due from other governments	4,181,079	3,161,349	1,019,730
Inventory	196,862	216,739	<19,877>
Advance to other funds	3,481,984	3,124,335	357,649
Total Assets	$ 168,158,942	$ 130,868,602	$ 37,290,340
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable and accruals	$ 12,555,040	$ 28,062,670	$ <15,507,630>
Interfund payables	31,813,218	25,727,553	6,085,665
Deferred revenue	551,008	231,885	319,123
Other liabilities	1,380,061	587,021	793,040
Total Liabilities	46,299,327	54,609,129	<8,309,802>
Fund Balance:			
Reserved:			
Encumbrances & contracts	533,116	533,654	<538>
Inventory	196,862	216,739	<19,877>
Advances	3,481,985	3,124,335	357,650
Balances forward	35,218,420	20,417,810	14,800,610
Other	1,092,544	1,039,764	52,780
Unreserved	81,336,688	50,927,171	30,409,517
Total Fund Balances	121,859,615	76,259,473	45,600,142
Total Liabilities and Fund Balances	$ 168,158,942	$ 130,868,602	$ 37,290,340

State of Nevada

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund
For the Fiscal Years Ended June 30, 1984 and 1983

Exhibit B-2
Page 1 of 1

	June 30, 1984	June 30, 1983	Increase <Decrease>
Revenues:			
Federal	$ 122,219,957	$ 117,953,312	$ 4,266,645
Gaming taxes, fees, licenses	194,913,626	203,094,482	<8,180,856>
Sales taxes	143,769,730	130,410,695	13,359,035
Other taxes	56,655,449	25,175,076	31,480,373
Licenses, fees and permits	13,123,731	11,515,257	1,608,474
Sales	668,612	1,038,878	<370,266>
Charges for services	8,835,925	4,961,138	3,874,787
Interest	12,109,712	10,433,205	1,676,507
Other	6,861,187	6,997,165	<135,978>
Total Revenues	559,157,929	511,579,208	47,578,721
Expenditures:			
General government	19,419,739	13,955,595	5,464,144
Health and social services	176,295,866	174,229,106	2,066,760
Education and support services	235,200,809	247,347,906	<12,147,097>
Law, justice and public safety	50,496,373	46,856,049	3,640,324
Regulation of business	13,733,949	13,309,827	424,122
Recreation and resource development	29,785,462	29,182,667	602,795
Debt service	229,493	83,815	145,678
Total Expenditures	525,161,691	524,964,965	196,726
Excess of Revenues over <under> Expenditures	33,996,238	<13,385,757>	47,381,995
Other Financing Sources <Uses>:			
Proceeds from install.pur./cap.lease	263,133	157,952	105,181
Proceeds from sale of bonds	10,197,379	-0-	10,197,379
Operating transfers in	10,312,582	4,961,011	5,351,571
Operating transfers out	<9,254,960>	<12,817,684>	3,562,724
Total Other Financing Sources <Uses>	11,518,134	<7,698,721>	19,216,855
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	45,514,372	<21,084,478>	66,598,850
Beginning fund balances	76,259,473	67,988,136	8,271,337
Adj to beginning fund balances	602,697	1,485,454	<882,757>
Beginning Fund Balances as Adjusted	76,862,170	69,473,590	7,388,580
Residual equity transfers	<516,927>	27,870,361	<28,387,288>
Fund Balances - June 30	$ 121,859,615	$ 76,259,473	$ 45,600,142

State of Nevada

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
General Fund
For the Fiscal Year Ended June 30, 1984

	Original Budget
Revenues:	
Sales taxes	$ 134,875,000
Gaming taxes, fees, licenses	186,903,000
Other taxes	26,774,743
Federal	92,574,795
Licenses, fees and permits	11,086,972
Charges for services	45,658,700
Sales	756,790
Interest	9,479,844
Intrafund receipts	228,112,704
Other	10,467,812
Total Revenues	746,690,360
Expenditures:	
General government	21,597,495
Education and support services	122,782,540
Health and social services	297,101,939
Law, justice and public safety	57,841,939
Recreation and resource development	42,026,598
Regulation of business	15,178,862
Total Expenditures	556,529,373
Excess of Revenues over <under> Expenditures	190,160,987
Other Financing Sources <Uses>:	
Operating transfers in	7,165,259
Proceeds from sale of bonds	18,165,030
Appropriations	<155,117,240>
Reversions	-0-
Total Other Financing Sources <Uses>	<129,786,951>
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	60,374,036
Beginning fund balance	72,221,840
Adjustments to beginning fund balance	-0-
Beginning Fund Balance as Adjusted	72,221,840
Fund Balance - June 30	132,595,876

Revision	Final Budget	Actual (Legal Basis)	Variance Favorable <Unfavorable>
$ -0-	$ 134,875,000	$ 143,769,729	$ 8,894,729
-0-	186,903,000	194,931,136	8,028,136
19,636	26,794,379	55,805,672	29,011,293
60,495,343	153,070,138	122,103,437	<30,966,701>
155,192	11,242,164	13,491,317	2,249,153
4,626,218	50,284,918	16,784,692	<33,500,226>
14,518	771,308	668,081	<103,227>
42,915	9,522,759	12,070,217	2,547,458
14,047,353	242,160,057	132,038,935	<110,121,122>
1,335,988	11,803,800	10,916,030	<887,770>
80,737,163	827,427,523	702,579,246	<124,848,277>
3,441,228	25,038,723	19,432,787	5,605,936
4,605,305	127,387,845	109,340,387	18,047,458
80,612,416	377,714,355	302,292,813	75,421,542
1,111,704	58,953,643	50,840,849	8,112,794
8,648,337	50,674,935	36,029,303	14,645,632
264,566	15,443,428	14,225,734	1,217,694
98,683,556	655,212,929	532,161,873	123,051,056
<17,946,393>	172,214,594	170,417,373	<1,797,221>
1,003,192	8,168,451	7,394,321	<774,130>
-0-	18,165,030	10,197,379	<7,967,651>
<155,810>	<155,273,050>	<155,273,050>	-0-
-0-	-0-	567,532	567,532
847,382	<128,939,569>	<137,113,818>	<8,174,249>
<17,099,011>	43,275,025	33,303,555	<9,971,470>
-0-	72,221,840	72,221,840	-0-
-0-	-0-	1,816,152	1,816,152
-0-	72,221,840	74,037,992	1,816,152
<17,099,011>	115,496,865	107,341,547	<8,155,318>

Special Revenue Funds

Highway (NRS 408.235) Accounts for federal funds and for motor vehicle fuel taxes and other charges assessed on the operation of vehicles on public highways. Monies are used for the maintenance, regulation and construction of public highways.

Unemployment Compensation Administration (NRS 612.605) Accounts for resources used in administration of the Unemployment Compensation Law.

Fort Mojave Valley Development (NRS 321.520) Records the purchase and sale of lands for the development of the Fort Mojave Valley.

Worker's Compensation and Safety (NRS 616.423) Records assessments on insurers and the use of those assessments for compensation of injured workers and for administration of regulations for employee safety.

Flood Control (NRS 543.040) Accounts for taxes, charges and other designated revenues used for flood control projects as directed by legislation.

Oil and Gas Conservation (NRS 522.150) Accounts for permits and taxes levied on oil and natural gas producers that are used to pay administrative expenses and any expenses resulting from Nevada's affiliation with the Interstate Oil Compact Commission. Fund abolished June 30, 1984. Accounts transferred to Department of Minerals Fund.

Parks Marina Development (NRS 365.535) Accounts for a portion of the fuel tax used by recreational watercraft. This portion is used for the development and operation of boating facilities.

Water Distribution (NRS 533.290) Accounts for special taxes on water users to cover expenses associated with the administration of adjudicated stream systems or water districts.

Real Estate Education, Research and Recovery (NRS 645.842) Accounts for monies reserved to pay legal judgments against real estate licensees. Balances exceeding $50,000 may be used for real estate education and research.

Racing Commission (NRS 466.080) Accounts for revenues and expenditures associated with the administration of the Nevada Racing Act.

Department of Minerals (NRS 513.103) Accounts for the revenues and expenditures for the administration of the Department of Minerals and the Commission on Mineral Resources.

Pollution Control (NRS 445.700) Accounts for the fees and expenditures related to implementing engine emission control programs.

Business Enterprise Contingent (NRS 426.675) Accounts for monies received for the establishment and operation of vending stands and the use of those monies for merchandise and the purchase, maintenance or replacement of vending stands for the benefit of blind operators.

Youth Training Center Farm Contingent (NRS 210.150) Accounts for the proceeds from sales of hay, grain, produce and livestock. Proceeds are used for supplies and equipment needed by the center.

Prison Residence (NRS 209.191) Accounts for rent revenue charged for occupancy of prison residences. Monies are used for improvement and construction of prison residences by prison labor.

Insurance Examination (NRS 679B.300) Accounts for charges for examining the transactions, accounts, records and assets of authorized insurers.

Public Service Commission Regulatory (NRS 703.147) Accounts for the monies collected by the commission, which are used for the supervision and regulation of public utilities.

Tourism Promotion (NRS 231.250) Accounts for monies appropriated for the support of the commission on tourism.

Agriculture Registration and Enforcement (NRS 561.385) Accounts for Fees imposed to support the regulation and registration of the sales and uses of pesticides, fertilizers and antifreeze.

Livestock Inspection (NRS 561.344) Records fees imposed by Statute and the use of those fees for the protection of cattle, horses and other livestock from theft.

Apiary Inspection (NRS 561.365) Accounts for the fees imposed for the registration of bee colonies used for inspection of colonies and disease control.

Sheep Inspection (NRS 562.170) Records the collection of taxes levied on sheep to be used to protect the sheep industry from communicable diseases.

Woolgrower Predatory Animal Control (NRS 567.120) Records the collection of a special tax on sheep to be used for predatory animal control.

Financial Institutions Investigative (NRS 232.285) Accounts for fees received in connection with licensing of financial institutions. Monies are used for the expenses of investigating financial institutions.

Dairy Commission (NRS 584.460) Accounts for all fees associated with the stabilization and marketing of milk and cream. The monies are used for costs associated with the enforcement of laws on milk and cream products.

Civil Air Patrol (NRS 365.565) Accounts for taxes on aviation fuel used for the support of the Nevada Wing of the Civil Air Patrol.

Employment Security (NRS 612.615) Accounts for monies collected as interest on past due contributions, forfeitures, judgements, etc., for the purpose of administering the employment security laws.

Mortgage Investors (NRS 645B.053) Accounts for fees collected from licensees in lieu of bonds and expenses of satisfying claims against licensed mortgage companies.

State Engineers Water License (NRS 533.080) Accounts for fees and costs related to the certification of a state water right surveyor.

Offenders Store (NRS 209.221) Accounts for monies received for the benefit of offenders through contributions, and other sources.

Offenders Employment (NRS 209.215) Accounts for wages earned by offenders during incarceration. Withdrawals are used for personal needs of the offenders. Balances are remitted to offenders upon their release.

Gaming Investigative (NRS 463.331) Accounts for the suitability investigation expenses directly charged to gaming license applicants. The balance in excess of $2,000 must be to the general fund each fiscal year-end.

Taxicab Authority (NRS 706.8825) Accounts for fees and charges collected in counties under the jurisdiction of the Taxicab Authority used to defray the cost of regulating taxicabs in that county.

Insurance Division Regulatory (NRS 689.385) Accounts for fees and charges levied for the regulation of funeral service contracts.

Continuing Education of District Court Judges (NRS 3.027) Accounts for the costs of continuing education of District Judges. Resources are provided through appropriation from the general fund.

Management of Hazardous Waste (NRS 444.752) Accounts for proceeds from agreements, charges, interest and penalties for hazardous waste disposal. Revenue derived to be expended for the costs of monitoring and managing hazardous waste.

Youth Training Center - ESEA Chapter II Accounts for federal funds allocated under the Elementary Secondary Education Act, Chapter II.

Alfalfa Seed Research and Promotion (NRS 561.409) Accounts for special assessments levied on alfalfa seed grown in the state. Resources generated are used for research, marketing and administrative expenses.

Higher Education Student Loan (NRS 385.107) Accounts for monies (federal and other) received and used in the higher education student loan program.

Insurance Recovery (NRS 679B.305) Accounts for recovery fund fees received from insurance licensees. Resources are used to satisfy claims against licensees and for education and research.

Insurance Division National Association (NRS 680B-070) Accounts for fees on authorized insurers used for paying the assessment levied upon the state by the National Association of Insurance Commissioners.

Real Estate Investigation (NRS 119.150) Accounts for the expenses and charges related to real estate license investigation and inspection.

Adjudication Emergency (NRS 532.200) Accounts for the expenses incurred in litigation affecting any stream system in the state. The resources for the fund are recovered costs.

Manufactured Housing (NRS 489.491) Accounts for fees and expenditures to enforce regulations on manufactured homes and travel trailers.

Education and Recovery - Manufactured Housing (NRS 489.4971) Accounts for fees charged to manufactured housing licensees. Resources are used to satisfy claims against licensees and for education regarding manufactured homes.

Emergency Employment Act Accounts for the receipts, disbursement and administrative fees related to the Federal Comprehensive Employment and Training Act (Public Law 95-524). The program transferred to the State Job Training Office. This fund will be abolished in fiscal year 1985.

Highway Safety Program Planning (NRS 223.200) Records legislative appropriations, donations and federal funds to be used in the preparation of the highway safety program.

Highway Patrol Special (NRS 482.480) Accounts for a $4 special fee charged on each motor vehicle registration to provide supplementary highway patrolmen.

Consumer Advocate (NRS 228.340) Accounts for monies collected and used to defray the costs of the Office of Consumer's Advocate.

Compensation Victims of Crime (NRS 217.260) Accounts for the costs of investigations, hearings and compensation awards to victims of certain crimes. Resources are the recovery of damages from offenders.

Donated Commodities (NRS 333.124) Records the costs incidental to the acquisition of commodities donated by the Federal Government.

Social Security Administration (NRS 287.210) Accounts for expenditures relating to the participation of state employees in the old-age and survivors insurance system embodied in the Social Security Act. Resources are from assessment on political subdivisions who are not eligible for participation in the Public Employee's Retirement System.

Colorado River Commission (NRS 538.191) Accounts for revenues and expenditures related to the sale or lease of water or power from the Colorado River and Power System.

Deferred Compensation Administration (NRS 287.330) Accounts for monies associated with state deferred compensation programs.

Health Division Federal (NRS 439.015) Accepts and disburses any money appropriated by the United States Congress and allocated to the state for health purposes.

Colorado River Research and Development (NRS 538.191) Accounts for the costs of engineering studies, analysis and other efforts necessary in the development of sources of water or power from the Colorado River.

Legislative (NRS 218.085) Accounts for general fund appropriations established for the operation of the legislature and the Legislative Counsel Bureau.

Industrial Development (Chapter 621-1979) Accounts for $5,000,000 appropriation established for industrial development in small counties (population of 25,000 or less). Monies revert to the general fund on June 30, 1984.

Attorney General Special (NRS 228.096) Accounts for the costs of licensing and investigating private investigators, and recoveries from unfair trade practices.

Colorado River Commission Power and Water (NRS 538.191) Accounts for the purchase and sales of water and power not associated with the Southern Nevada Water System.

Adjutant General Special Armory (NRS 412.108) Accounts for one half of all monies paid for the rental or use of a state armory. The monies are restricted to the repairs and maintenance of state armories or arsenals.

Carey Act (NRS 324.080) Accounts for the proceeds of the sale of Carey Act lands. The monies may be used for expenses related to the administration of Carey Act lands.

Surplus Property Administration (NRS 333.490) Accounts for the charges and expenses related to the distribution of federal surplus property to eligible institutions and organizations.

Municipal Bond Bank (NRS 350A.190) Accounts for revenue and expenditures associated with buying local government bonds from the proceeds of state general obligation bonds. Local projects financed through the bond bank must be related to the preservation of natural resources and property.

Nevada Beef Promotion (NRS 561.407) Accounts for a special tax levied on cattle. Proceeds are used by the Beef Industry Council and the Nevada Beef Council.

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1984

	Highway	Unemployment Compensation Administrative
ASSETS		
Cash and cash equivalents	$ 22,753,012	$ 123,084
Investments (at cost)	-0-	-0-
Accounts receivable	318,054	-0-
Taxes receivable	2,492	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	3,163,409	2,210
Due from other governments	8,680,672	477,093
Inventory	8,597,792	288,506
Prepaid expenses	-0-	-0-
Restricted assets	5,393,285	-0-
Other assets	313,235	-0-
Total Assets	$ 49,221,951	$ 890,893
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ 3,809,087	$ 450,371
Interfund payables	2,844,487	50,808
Due to other governments	2,685,643	-0-
Payable from restricted assets	5,393,285	-0-
Contracts payable	6,776,261	-0-
Other liabilities	53,558	-0-
Deferred revenue	1,368,621	-0-
Total Liabilities	22,930,942	501,179
Fund Balances:		
Reserved:		
Encumbrances and contracts	8,377,729	-0-
Inventory	8,597,792	288,506
Other	43,710	-0-
Unreserved	9,271,778	101,208
Total Fund Balances	26,291,009	389,714
Total Liabilities and Fund Balances	$ 49,221,951	$ 890,893

Fort Mojave Valley Development	Worker's Compensation and Safety	Flood Control	Oil and Gas Conservation	Parks Marina Development
$ 473,689	$ 929,145	$ 250,000	$ -0-	$ 248,854
-0-	251,001	-0-	-0-	-0-
-0-	120	-0-	-0-	-0-
-0-	100	-0-	-0-	-0-
-0-	14,928	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
8,250	46,574	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	1,229,356	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 481,939	$ 2,471,224	$ 250,000	$ -0-	$ 248,854
$ 499	$ 68,049	$ -0-	$ -0-	$ 112,465
13,376	27,230	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	1,229,356	-0-	-0-	-0-
-0-	96,827	-0-	-0-	-0-
13,875	1,421,462	-0-	-0-	112,465
-0-	22,216	-0-	-0-	679
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
468,064	1,027,546	250,000	-0-	135,710
468,064	1,049,762	250,000	-0-	136,389
$ 481,939	$ 2,471,224	$ 250,000	$ -0-	$ 248,854

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1984

	Water Distribution	Real Estate Ed., Research, and Recovery
ASSETS		
Cash and cash equivalents	$ 339,776	$ 237,590
Investments (at cost)	-0-	-0-
Accounts receivable	-0-	1,680
Taxes receivable	1,991	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	11	40
Due from other governments	-0-	-0-
Inventory	-0-	-0-
Prepaid expenses	-0-	-0-
Restricted assets	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 341,778	$ 239,310
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ 6,661	$ 5,971
Interfund payables	2,592	1,392
Due to other governments	6	-0-
Payable from restricted assets	-0-	-0-
Contracts payable	-0-	-0-
Other liabilities	-0-	-0-
Deferred revenue	-0-	-0-
Total Liabilities	9,259	7,363
Fund Balances:		
Reserved:		
Encumbrances and contracts	-0-	-0-
Inventory	-0-	-0-
Other	-0-	-0-
Unreserved	332,519	231,947
Total Fund Balances	332,519	231,947
Total Liabilities and Fund Balances	$ 341,778	$ 239,310

Racing Commission	Department of Minerals	Pollution Control	Business Enterprise Contingent	Youth Training Center Farm Contingent
$ 133	$ 131,992	$ 395,675	$ 250,673	$ 50
-0-	-0-	-0-	-0-	-0-
-0-	22,417	-0-	-0-	-0-
-0-	-0-	-0-	25,107	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	4,274	-0-
109	3,973	66,149	7,444	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 242	$ 158,382	$ 461,824	$ 287,498	$ 50
$ -0-	$ 5,598	$ 15,331	$ 13,166	$ 42
67	2,218	13,153	1,652	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
67	7,816	28,484	14,818	42
-0-	455	-0-	9,126	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	1,673	-0-	-0-
175	150,111	431,667	263,554	8
175	150,566	433,340	272,680	8
$ 242	$ 158,382	$ 461,824	$ 287,498	$ 50

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1984

	Prison Residence	Insurance Examination
ASSETS		
Cash and cash equivalents	$ 1,342	$ 174,057
Investments (at cost)	-0-	-0-
Accounts receivable	-0-	141,998
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	-0-	1,544
Due from other governments	-0-	-0-
Inventory	-0-	-0-
Prepaid expenses	-0-	-0-
Restricted assets	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 1,342	$ 317,599
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ -0-	$ 15,474
Interfund payables	-0-	192
Due to other governments	-0-	-0-
Payable from restricted assets	-0-	-0-
Contracts payable	-0-	-0-
Other liabilities	-0-	-0-
Deferred revenue	-0-	-0-
Total Liabilities	-0-	15,666
Fund Balances:		
Reserved:		
Encumbrances and contracts	-0-	-0-
Inventory	-0-	-0-
Other	-0-	-0-
Unreserved	1,342	301,933
Total Fund Balances	1,342	301,933
Total Liabilities and Fund Balances	$ 1,342	$ 317,599

Public Service Commission Regulatory	Tourism Promotion	Agriculture Registration and Enforcement	Livestock Inspection	Apiary Inspection
$ 979,803	$ 1,077,808	$ 118,283	$ 211,437	$ 15,603
-0-	-0-	-0-	-0-	-0-
9,271	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	14,154	40
47	-0-	703	394	393
-0-	-0-	-0-	5,870	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 989,121	$ 1,077,808	$ 118,986	$ 231,855	$ 16,036
$ 76,075	$ 156,046	$ 6,728	$ 21,877	$ 1,384
17,355	129,699	437	2,391	241
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	1,145	-0-	-0-	-0-
93,430	286,890	7,165	24,268	1,625
778	257,994	239	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
894,913	532,924	111,582	207,587	14,411
895,691	790,918	111,821	207,587	14,411
$ 989,121	$ 1,077,808	$ 118,986	$ 231,855	$ 16,036

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1984

	Sheep Inspection	Woolgrower Prdtory Animl Control
ASSETS		
Cash and cash equivalents	$ 28,763	$ 52,939
Investments (at cost)	-0-	-0-
Accounts receivable	-0-	-0-
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	-0-	-0-
Due from other governments	-0-	-0-
Inventory	-0-	-0-
Prepaid expenses	-0-	-0-
Restricted assets	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 28,763	$ 52,939
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ 61	$ 4,096
Interfund payables	9	-0-
Due to other governments	-0-	-0-
Payable from restricted assets	-0-	-0-
Contracts payable	-0-	-0-
Other liabilities	-0-	-0-
Deferred revenue	-0-	-0-
Total Liabilities	70	4,096
Fund Balances:		
Reserved:		
Encumbrances and contracts	-0-	-0-
Inventory	-0-	-0-
Other	-0-	-0-
Unreserved	28,693	48,843
Total Fund Balances	28,693	48,843
Total Liabilities and Fund Balances	$ 28,763	$ 52,939

Financial Institutions Investigative	Dairy Commission	Civil Air Patrol	Employment Security	Mortgage Investor's
$ 12,682	$ 266,060	$ 27,507	$ 147,716	$ 50,213
-0-	-0-	-0-	703,049	-0-
1,562	-0-	-0-	-0-	18,521
-0-	40,191	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	322	-0-	-0-	-0-
-0-	6,411	2,500	586	1,494
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 14,244	$ 312,984	$ 30,007	$ 851,351	$ 70,228
$ 1	$ 9,149	$ -0-	$ -0-	$ -0-
645	1,358	-0-	27,303	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	30,000	-0-	-0-
646	10,507	30,000	27,303	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	70,228
13,598	302,477	7	824,048	-0-
13,598	302,477	7	824,048	70,228
$ 14,244	$ 312,984	$ 30,007	$ 851,351	$ 70,228

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1984

	State Engineers Water License	Offenders Store
ASSETS		
Cash and cash equivalents	$ 36,625	$ 21,030
Investments (at cost)	-0-	-0-
Accounts receivable	545	3,000
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	-0-	166
Due from other governments	-0-	-0-
Inventory	-0-	-0-
Prepaid expenses	-0-	-0-
Restricted assets	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 37,170	$ 24,196
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ -0-	$ 2,712
Interfund payables	7	377
Due to other governments	-0-	-0-
Payable from restricted assets	-0-	-0-
Contracts payable	-0-	-0-
Other liabilities	-0-	-0-
Deferred revenue	-0-	-0-
Total Liabilities	7	3,089
Fund Balances:		
Reserved:		
Encumbrances and contracts	-0-	-0-
Inventory	-0-	-0-
Other	-0-	-0-
Unreserved	37,163	21,107
Total Fund Balances	37,163	21,107
Total Liabilities and Fund Balances	$ 37,170	$ 24,196

Offenders Employment	Gaming Investigative	Taxicab Authority	Insurance Division Regulatory	Continuing Education of District Judges
$ 189,319	$ 1,026,315	$ 431,004	$ 3,908	$ 2,195
-0-	-0-	-0-	-0-	-0-
-0-	-0-	2,780	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
4,380	3,300	9,781	1,499	-0-
-0-	-0-	84,558	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 193,699	$ 1,029,615	$ 528,123	$ 5,407	$ 2,195
$ -0-	$ 89,394	$ 87,770	$ 292	$ 1,921
4,380	312,719	3,422	-0-	274
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	548,653	-0-	-0-	-0-
4,380	950,766	91,192	292	2,195
-0-	93	188	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	75,000	-0-	-0-	-0-
189,319	3,756	436,743	5,115	-0-
189,319	78,849	436,931	5,115	-0-
$ 193,699	$ 1,029,615	$ 528,123	$ 5,407	$ 2,195

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1984

	Management of Hazardous Waste	Youth Training Center-ESEA Title I
ASSETS		
Cash and cash equivalents	$ 18,337	$ 22,389
Investments (at cost)	-0-	-0-
Accounts receivable	-0-	-0-
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	-0-	-0-
Due from other governments	-0-	-0-
Inventory	-0-	-0-
Prepaid expenses	-0-	-0-
Restricted assets	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 18,337	$ 22,389
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ -0-	$ 1,996
Interfund payables	-0-	-0-
Due to other governments	-0-	-0-
Payable from restricted assets	-0-	-0-
Contracts payable	-0-	-0-
Other liabilities	-0-	-0-
Deferred revenue	-0-	-0-
Total Liabilities	-0-	1,996
Fund Balances:		
Reserved:		
Encumbrances and contracts	-0-	549
Inventory	-0-	-0-
Other	-0-	-0-
Unreserved	18,337	19,844
Total Fund Balances	18,337	20,393
Total Liabilities and Fund Balances	$ 18,337	$ 22,389

Alfalfa Seed Research and Promotion	Higher Education Student Loan	Insurance Recovery	Insurance Div. National Association	Real Estate Investigation
$ 6,316	$ 1,507,761	$ 115,642	$ 4,722	$ 7,288
-0-	-0-	-0-	-0-	-0-
-0-	12,780	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	50,964	-0-	12,385	225
-0-	64,495	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 6,316	$ 1,636,000	$ 115,642	$ 17,107	$ 7,513
$ -0-	$ 28,706	$ 1,675	$ 1,902	$ 1,400
-0-	5,674	1,558	-0-	18
-0-	13,145	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	3,772
-0-	47,525	3,233	1,902	5,190
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	993,460	-0-	-0-	-0-
6,316	595,015	112,409	15,205	2,323
6,316	1,588,475	112,409	15,205	2,323
$ 6,316	$ 1,636,000	$ 115,642	$ 17,107	$ 7,513

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1984

	Adjudication Emergency	Manufactured Housing
ASSETS		
Cash and cash equivalents	$ 3,519	$ 104,470
Investments (at cost)	-0-	-0-
Accounts receivable	-0-	6,648
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	-0-	-0-
Due from other governments	-0-	3,275
Inventory	-0-	-0-
Prepaid expenses	-0-	-0-
Restricted assets	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 3,519	$ 114,393
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ -0-	$ 4,851
Interfund payables	-0-	10,565
Due to other governments	-0-	-0-
Payable from restricted assets	-0-	-0-
Contracts payable	-0-	-0-
Other liabilities	-0-	-0-
Deferred revenue	-0-	-0-
Total Liabilities	-0-	15,416
Fund Balances:		
Reserved:		
Encumbrances and contracts	-0-	773
Inventory	-0-	-0-
Other	-0-	-0-
Unreserved	3,519	98,204
Total Fund Balances	3,519	98,977
Total Liabilities and Fund Balances	$ 3,519	$ 114,393

Education and Recovery - Mfg Housing	Emergency Employment Act	Highway Safety Program Planning	Highway Patrol Special	Consumer Advocate
$ 75,075	$ 19,802	$ 10,377	$ 2,352,290	$ 573,288
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	14,920	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
269	-0-	-0-	-0-	-0-
-0-	160	1,087	166,949	-0-
-0-	-0-	74,906	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 75,344	$ 19,962	$ 86,370	$ 2,534,159	$ 573,288
$ -0-	$ -0-	$ 36,027	$ 72,702	$ 12,419
-0-	-0-	37,235	259,739	631
-0-	-0-	10,095	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	83,357	332,441	13,050
-0-	-0-	-0-	815	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
75,344	19,962	3,013	2,200,903	560,238
75,344	19,962	3,013	2,201,718	560,238
$ 75,344	$ 19,962	$ 86,370	$ 2,534,159	$ 573,288

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1984

	Compensation Victims of Crime	Donated Commodities
ASSETS		
Cash and cash equivalents	$ 218,176	$ 88,029
Investments (at cost)	-0-	-0-
Accounts receivable	-0-	3,859
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	4	7,115
Due from other governments	-0-	12,152
Inventory	-0-	-0-
Prepaid expenses	-0-	-0-
Restricted assets	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 218,180	$ 111,155
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ 16,936	$ 17,597
Interfund payables	149	10,824
Due to other governments	-0-	-0-
Payable from restricted assets	-0-	-0-
Contracts payable	-0-	-0-
Other liabilities	-0-	-0-
Deferred revenue	-0-	-0-
Total Liabilities	17,085	28,421
Fund Balances:		
Reserved:		
Encumbrances and contracts	-0-	-0-
Inventory	-0-	-0-
Other	-0-	-0-
Unreserved	201,095	82,734
Total Fund Balances	201,095	82,734
Total Liabilities and Fund Balances	$ 218,180	$ 111,155

Social Security Administration	Colorado River Commission	Deferred Compensation Administration	State Health Division Federal Funds	Colorado River Research and Development
$ 8,102	$ 303,683	$ 165,891	$ 605,733	$ 72,293
-0-	-0-	-0-	-0-	-0-
-0-	15,848	-0-	-0-	1,473
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	5,655	-0-	-0-
-0-	77,733	-0-	499	216,087
-0-	-0-	-0-	7,500	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	4,224	-0-	-0-	-0-
$ 8,102	$ 401,488	$ 171,546	$ 613,732	$ 289,853
$ -0-	$ 11,867	$ -0-	$ 219,351	$ 6,692
-0-	1,731	152,918	43,536	204
-0-	-0-	-0-	57	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	250,000	-0-
-0-	13,598	152,918	512,944	6,896
-0-	4,224	558	2,617	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
8,102	383,666	18,070	98,171	282,957
8,102	387,890	18,628	100,788	282,957
$ 8,102	$ 401,488	$ 171,546	$ 613,732	$ 289,853

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1984

	Legislative Fund	Industrial Development
ASSETS		
Cash and cash equivalents	$ 1,459,084	$ 2,631
Investments (at cost)	-0-	-0-
Accounts receivable	2,782	-0-
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	156,593	64
Due from other governments	-0-	-0-
Inventory	860,166	-0-
Prepaid expenses	11,580	-0-
Restricted assets	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 2,490,205	$ 2,695
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ 163,205	$ -0-
Interfund payables	31,086	2,695
Due to other governments	-0-	-0-
Payable from restricted assets	-0-	-0-
Contracts payable	-0-	-0-
Other liabilities	-0-	-0-
Deferred revenue	40,209	-0-
Total Liabilities	234,500	2,695
Fund Balances:		
Reserved:		
Encumbrances and contracts	153,942	-0-
Inventory	860,166	-0-
Other	318,815	-0-
Unreserved	922,782	-0-
Total Fund Balances	2,255,705	-0-
Total Liabilities and Fund Balances	$ 2,490,205	$ 2,695

Attorney General Special	CRC Power and Water	Adjutant General Special Armory	Carey Act	Surplus Property Administration
$ 47,293	$ 1,034,417	$ 27,110	$ 8,442	$ 73,632
-0-	-0-	-0-	-0-	-0-
1,250	1,012,938	-0-	-0-	6,920
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	436	-0-	-0-
-0-	39,430	-0-	-0-	1,461
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 48,543	$ 2,086,785	$ 27,546	$ 8,442	$ 82,013
$ 5,776	$ 1,529,505	$ -0-	$ 180	$ 1,796
109	4,122	-0-	244	172
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
24,075	461,706	-0-	-0-	-0-
29,960	1,995,333	-0-	424	1,968
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
18,583	91,452	27,546	8,018	80,045
18,583	91,452	27,546	8,018	80,045
$ 48,543	$ 2,086,785	$ 27,546	$ 8,442	$ 82,013

State of Nevada

Combining Balance Sheet
All Special Revenue Funds
June 30, 1984

	Municipal Bond Bank	Nevada Beef Promotion
ASSETS		
Cash and cash equivalents	$ 231,138	$ 42,752
Investments (at cost)	107,590,000	-0-
Accounts receivable	-0-	-0-
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	15,864	4,307
Due from other governments	-0-	-0-
Inventory	-0-	-0-
Prepaid expenses	-0-	-0-
Restricted assets	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 107,837,002	$ 47,059
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ -0-	$ 6,986
Interfund payables	215,578	46
Due to other governments	-0-	-0-
Payable from restricted assets	-0-	-0-
Contracts payable	-0-	-0-
Other liabilities	-0-	-0-
Deferred revenue	-0-	-0-
Total Liabilities	215,578	7,032
Fund Balances:		
Reserved:		
Encumbrances and contracts	-0-	-0-
Inventory	-0-	-0-
Other	107,621,424	-0-
Unreserved	-0-	40,027
Total Fund Balances	107,621,424	40,027
Total Liabilities and Fund Balances	$ 107,837,002	$ 47,059

Total All Funds	
1984	1983
$ 40,217,964	$ 41,685,243
108,544,050	52,059,806
1,599,366	3,146,043
69,881	11,777
14,928	14,881
25,150	581,696
4,082,294	4,401,392
9,410,521	7,300,471
9,746,464	8,121,867
11,580	9,541
6,622,641	12,896,696
317,459	641,067
$ 180,662,298	$ 130,870,480
$ 7,101,789	$ 12,413,556
4,236,618	1,374,125
2,708,946	2,994,485
5,393,285	11,808,893
6,776,261	3,573,812
1,282,914	2,611,162
2,825,008	662,025
30,324,821	35,438,058
8,832,975	16,347,506
9,746,464	8,121,867
109,124,310	56,039,470
22,633,728	14,923,579
150,337,477	95,432,422
$ 180,662,298	$ 130,870,480

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

All Special Revenue Funds

For the Fiscal Year Ended June 30, 1984

	Highway	Unemployment Compensation Administrative
Revenues:		
Federal	$ 80,967,901	$ 17,949,574
Taxes	41,157,521	-0-
Sales	2,607,517	-0-
Charges for services	357,570	-0-
Licenses, fees and permits	30,559,685	-0-
Interest	2,417,081	-0-
Other	2,809,955	5,565
Total Revenues	160,877,230	17,955,139
Expenditures:		
General government	-0-	18,028,570
Health and social services	-0-	-0-
Education and support services	-0-	-0-
Law, justice and public safety	5,269,916	-0-
Regulation of business	-0-	-0-
Transportation	159,943,778	-0-
Recreation and resource development	-0-	-0-
Debt service	-0-	-0-
Total Expenditures	165,213,694	18,028,570
Excess of Revenues over <under> Expenditures	<4,336,464>	<73,431>
Other Financing Sources <Uses>:		
Proceeds from install.pur./cap.lease	-0-	-0-
Proceeds from sale of bonds	-0-	-0-
Operating transfers in	348,162	-0-
Operating transfers out	<1,002,614>	-0-
Total Other Financing Sources <Uses>	<654,452>	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<4,990,916>	<73,431>
Beginning fund balances	31,992,788	463,145
Adj to beginning fund balances	<710,863>	-0-
Beginning Fund Balances as Adjusted	31,281,925	463,145
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 26,291,009	$ 389,714

Fort Mojave Valley Development	Worker's Compensation and Safety	Flood Control	Oil and Gas Conservation	Parks Marina Development
$ -0-	$ 701,469	$ -0-	$ -0-	$ 30,541
-0-	3,676,368	-0-	-0-	-0-
495,219	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	7,919	-0-	-0-	-0-
16,130	149,281	-0-	-0-	-0-
5,798	27,735	-0-	-0-	-0-
517,147	4,562,772	-0-	-0-	30,541
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	2,860,686	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
112,810	-0-	-0-	-0-	340,625
-0-	522	-0-	-0-	-0-
112,810	2,861,208	-0-	-0-	340,625
404,337	1,701,564	-0-	-0-	<310,084>
-0-	3,660	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	<976,153>	-0-	-0-	-0-
-0-	<972,493>	-0-	-0-	-0-
404,337	729,071	-0-	-0-	<310,084>
63,727	324,291	250,000	16,368	446,473
-0-	<3,600>	-0-	-0-	-0-
63,727	320,691	250,000	16,368	446,473
-0-	-0-	-0-	<16,368>	-0-
$ 468,064	$ 1,049,762	$ 250,000	$ -0-	$ 136,389

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

All Special Revenue Funds

For the Fiscal Year Ended June 30, 1984

	Water Distribution	Real Estate Ed., Research, and Recovery
Revenues:		
Federal	$ -0-	$ -0-
Taxes	290,200	-0-
Sales	3,450	-0-
Charges for services	-0-	-0-
Licenses, fees and permits	-0-	237,406
Interest	-0-	-0-
Other	223	2,065
Total Revenues	293,873	239,471
Expenditures:		
General government	-0-	-0-
Health and social services	-0-	-0-
Education and support services	-0-	-0-
Law, justice and public safety	-0-	-0-
Regulation of business	-0-	154,429
Transportation	-0-	-0-
Recreation and resource development	278,133	-0-
Debt service	-0-	-0-
Total Expenditures	278,133	154,429
Excess of Revenues over <under> Expenditures	15,740	85,042
Other Financing Sources <Uses>:		
Proceeds from install.pur./cap.lease	-0-	-0-
Proceeds from sale of bonds	-0-	-0-
Operating transfers in	13,224	-0-
Operating transfers out	-0-	-0-
Total Other Financing Sources <Uses>	13,224	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	28,964	85,042
Beginning fund balances	303,555	146,905
Adj to beginning fund balances	-0-	-0-
Beginning Fund Balances as Adjusted	303,555	146,905
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 332,519	$ 231,947

Racing Commission	Department of Minerals	Pollution Control	Business Enterprise Contingent	Youth Training Center Farm Contingent
$ -0-	$ -0-	$ -0-	$ 41,502	$ -0-
-0-	-0-	-0-	218,387	-0-
-0-	-0-	-0-	-0-	1,656
-0-	-0-	-0-	-0-	-0-
9,928	218,583	1,079,382	-0-	-0-
-0-	11,237	-0-	28,822	-0-
499	-0-	789	37,095	-0-
10,427	229,820	1,080,171	325,806	1,656
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	371,277	3,206
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
13,381	-0-	-0-	-0-	-0-
-0-	-0-	753,910	-0-	-0-
-0-	120,055	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
13,381	120,055	753,910	371,277	3,206
<2,954>	109,765	326,261	<45,471>	<1,550>
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	24,433	-0-	-0-	-0-
-0-	-0-	-0-	<10,041>	-0-
-0-	24,433	-0-	<10,041>	-0-
<2,954>	134,198	326,261	<55,512>	<1,550>
3,129	-0-	107,079	328,192	1,558
-0-	-0-	-0-	-0-	-0-
3,129	-0-	107,079	328,192	1,558
-0-	16,368	-0-	-0-	-0-
$ 175	$ 150,566	$ 433,340	$ 272,680	$ 8

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1984

	Prison Residence	Insurance Examination
Revenues:		
Federal	$ -0-	$ -0-
Taxes	-0-	-0-
Sales	-0-	-0-
Charges for services	-0-	-0-
Licenses, fees and permits	-0-	851,678
Interest	-0-	-0-
Other	-0-	-0-
Total Revenues	-0-	851,678
Expenditures:		
General government	-0-	-0-
Health and social services	-0-	-0-
Education and support services	-0-	-0-
Law, justice and public safety	-0-	-0-
Regulation of business	-0-	773,682
Transportation	-0-	-0-
Recreation and resource development	-0-	-0-
Debt service	-0-	-0-
Total Expenditures	-0-	773,682
Excess of Revenues over <under> Expenditures	-0-	77,996
Other Financing Sources <Uses>:		
Proceeds from install.pur./cap.lease	-0-	-0-
Proceeds from sale of bonds	-0-	-0-
Operating transfers in	-0-	-0-
Operating transfers out	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	-0-	77,996
Beginning fund balances	1,342	223,937
Adj to beginning fund balances	-0-	-0-
Beginning Fund Balances as Adjusted	1,342	223,937
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 1,342	$ 301,933

Public Service Commission Regulatory	Tourism Promotion	Agriculture Registration and Enforcement	Livestock Inspection	Apiary Inspection
$ 35,793	$ -0-	$ 81,600	$ -0-	$ -0-
2,803,778	2,314,460	-0-	145,699	479
-0-	3,352	-0-	3,842	-0-
5,150	-0-	-0-	395,118	-0-
45,571	-0-	131,831	9,612	15,091
-0-	-0-	-0-	435	-0-
4,381	-0-	491	4,291	395
2,894,673	2,317,812	213,922	558,997	15,965
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
3,329,941	1,389,660	173,678	415,371	9,772
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
3,329,941	1,389,660	173,678	415,371	9,772
<435,268>	928,152	40,244	143,626	6,193
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
599,047	123,561	-0-	-0-	-0-
-0-	<260,795>	-0-	-0-	-0-
599,047	<137,234>	-0-	-0-	-0-
163,779	790,918	40,244	143,626	6,193
731,912	-0-	71,577	63,961	8,218
-0-	-0-	-0-	-0-	-0-
731,912	-0-	71,577	63,961	8,218
-0-	-0-	-0-	-0-	-0-
$ 895,691	$ 790,918	$ 111,821	$ 207,587	$ 14,411

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1984

	Sheep Inspection	Woolgrower Prdtory Animl Control
Revenues:		
Federal	$ -0-	$ -0-
Taxes	10,303	18,996
Sales	-0-	4,740
Charges for services	-0-	-0-
Licenses, fees and permits	-0-	-0-
Interest	-0-	-0-
Other	-0-	26,076
Total Revenues	10,303	49,812
Expenditures:		
General government	-0-	-0-
Health and social services	-0-	-0-
Education and support services	-0-	-0-
Law, justice and public safety	-0-	-0-
Regulation of business	11,818	52,347
Transportation	-0-	-0-
Recreation and resource development	-0-	-0-
Debt service	-0-	-0-
Total Expenditures	11,818	52,347
Excess of Revenues over <under> Expenditures	<1,515>	<2,535>
Other Financing Sources <Uses>:		
Proceeds from install.pur./cap.lease	-0-	-0-
Proceeds from sale of bonds	-0-	-0-
Operating transfers in	-0-	-0-
Operating transfers out	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<1,515>	<2,535>
Beginning fund balances	30,208	51,378
Adj to beginning fund balances	-0-	-0-
Beginning Fund Balances as Adjusted	30,208	51,378
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 28,693	$ 48,843

Financial Institutions Investigative	Dairy Commission	Civil Air Patrol	Employment Security	Mortgage Investor's
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	361,227	30,000	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
15,657	1,801	-0-	-0-	66,754
-0-	24,148	-0-	66,573	3,474
-0-	58,914	-0-	307,436	-0-
15,657	446,090	30,000	374,009	70,228
-0-	-0-	-0-	327,401	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	29,996	-0-	-0-
2,059	430,951	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
2,059	430,951	29,996	327,401	-0-
13,598	15,139	4	46,608	70,228
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
13,598	15,139	4	46,608	70,228
-0-	287,338	3	777,440	-0-
-0-	-0-	-0-	-0-	-0-
-0-	287,338	3	777,440	-0-
-0-	-0-	-0-	-0-	-0-
$ 13,598	$ 302,477	$ 7	$ 824,048	$ 70,228

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1984

	State Engineers Water License	Offenders Store
Revenues:		
Federal	$ -0-	$ -0-
Taxes	-0-	-0-
Sales	-0-	136,600
Charges for services	-0-	-0-
Licenses, fees and permits	16,120	-0-
Interest	-0-	933
Other	1	107
Total Revenues	16,121	137,640
Expenditures:		
General government	-0-	-0-
Health and social services	-0-	-0-
Education and support services	-0-	-0-
Law, justice and public safety	-0-	152,725
Regulation of business	6,765	-0-
Transportation	-0-	-0-
Recreation and resource development	-0-	-0-
Debt service	-0-	-0-
Total Expenditures	6,765	152,725
Excess of Revenues over <under> Expenditures	9,356	<15,085>
Other Financing Sources <Uses>:		
Proceeds from install.pur./cap.lease	-0-	-0-
Proceeds from sale of bonds	-0-	-0-
Operating transfers in	-0-	-0-
Operating transfers out	-0-	<933>
Total Other Financing Sources <Uses>	-0-	<933>
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	9,356	<16,018>
Beginning fund balances	27,807	37,125
Adj to beginning fund balances	-0-	-0-
Beginning Fund Balances as Adjusted	27,807	37,125
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 37,163	$ 21,107

Offenders Employment	Gaming Investigative	Taxicab Authority	Insurance Division Regulatory	Continuing Education of District Judges
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	48,638	-0-	-0-
67,069	-0-	533	-0-	-0-
-0-	1,426,064	757,725	2,750	-0-
13,633	-0-	37,389	-0-	-0-
4,565	3,300	10,949	-0-	-0-
85,267	1,429,364	855,234	2,750	-0-
-0-	-0-	-0-	-0-	29,729
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
10,000	-0-	-0-	-0-	-0-
-0-	1,122,690	825,512	4,926	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
10,000	1,122,690	825,512	4,926	29,729
75,267	306,674	29,722	<2,176>	<29,729>
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	29,729
<13,633>	<304,825>	-0-	-0-	-0-
<13,633>	<304,825>	-0-	-0-	29,729
61,634	1,849	29,722	<2,176>	-0-
104,500	77,000	407,209	7,291	-0-
23,185	-0-	-0-	-0-	-0-
127,685	77,000	407,209	7,291	-0-
-0-	-0-	-0-	-0-	-0-
$ 189,319	$ 78,849	$ 436,931	$ 5,115	$ -0-

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1984

	Management of Hazardous Waste	Youth Training Center-ESEA Title I
Revenues:		
Federal	$ -0-	$ -0-
Taxes	-0-	-0-
Sales	-0-	-0-
Charges for services	-0-	-0-
Licenses, fees and permits	-0-	-0-
Interest	-0-	-0-
Other	-0-	84
Total Revenues	-0-	84
Expenditures:		
General government	-0-	-0-
Health and social services	-0-	-0-
Education and support services	-0-	128,411
Law, justice and public safety	1,473	-0-
Regulation of business	-0-	-0-
Transportation	-0-	-0-
Recreation and resource development	-0-	-0-
Debt service	-0-	-0-
Total Expenditures	1,473	128,411
Excess of Revenues over <under> Expenditures	<1,473>	<128,327>
Other Financing Sources <Uses>:		
Proceeds from install.pur./cap.lease	-0-	-0-
Proceeds from sale of bonds	-0-	-0-
Operating transfers in	-0-	135,800
Operating transfers out	-0-	-0-
Total Other Financing Sources <Uses>	-0-	135,800
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<1,473>	7,473
Beginning fund balances	19,810	12,920
Adj to beginning fund balances	-0-	-0-
Beginning Fund Balances as Adjusted	19,810	12,920
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 18,337	$ 20,393

Alfalfa Seed Research and Promotion	Higher Education Student Loan	Insurance Recovery	Insurance Div. National Association	Real Estate Investigation
$ -0-	$ 163,776	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
15,965	281,798	26,726	18,853	2,021
-0-	153,614	-0-	-0-	-0-
-0-	15,614	-0-	-0-	-0-
15,965	614,802	26,726	18,853	2,021
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	497,419	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	34,778	19,647	2,867
-0-	-0-	-0-	-0-	-0-
13,298	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
13,298	497,419	34,778	19,647	2,867
2,667	117,383	<8,052>	<794>	<846>
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
2,667	117,383	<8,052>	<794>	<846>
3,649	1,471,092	120,461	15,999	3,169
-0-	-0-	-0-	-0-	-0-
3,649	1,471,092	120,461	15,999	3,169
-0-	-0-	-0-	-0-	-0-
$ 6,316	$ 1,588,475	$ 112,409	$ 15,205	$ 2,323

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1984

	Adjudication Emergency	Manufactured Housing
Revenues:		
Federal	$ -0-	$ 25,835
Taxes	-0-	-0-
Sales	-0-	1,348
Charges for services	-0-	88,233
Licenses, fees and permits	-0-	224,239
Interest	-0-	-0-
Other	1,131	624
Total Revenues	1,131	340,279
Expenditures:		
General government	-0-	-0-
Health and social services	-0-	-0-
Education and support services	-0-	-0-
Law, justice and public safety	88	-0-
Regulation of business	-0-	295,697
Transportation	-0-	-0-
Recreation and resource development	-0-	-0-
Debt service	-0-	-0-
Total Expenditures	88	295,697
Excess of Revenues over <under> Expenditures	1,043	44,582
Other Financing Sources <Uses>:		
Proceeds from install.pur./cap.lease	-0-	-0-
Proceeds from sale of bonds	-0-	-0-
Operating transfers in	-0-	-0-
Operating transfers out	-0-	<7,029>
Total Other Financing Sources <Uses>	-0-	<7,029>
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	1,043	37,553
Beginning fund balances	2,476	61,374
Adj to beginning fund balances	-0-	50
Beginning Fund Balances as Adjusted	2,476	61,424
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 3,519	$ 98,977

Education and Recovery - Mfg Housing	Emergency Employment Act	Highway Safety Program Planning	Highway Patrol Special	Consumer Advocate
$ -0-	$ -0-	$ 600,468	$ -0-	$ -0-
-0-	-0-	-0-	-0-	686,053
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	3,672,511	-0-
-0-	-0-	-0-	-0-	-0-
32,544	160	189	12,476	199
32,544	160	600,657	3,684,987	686,252
-0-	9,809	-0-	-0-	490,875
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	394,398	3,398,388	-0-
5,000	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
5,000	9,809	394,398	3,398,388	490,875
27,544	<9,649>	206,259	286,599	195,377
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	13,688	-0-	-0-
-0-	-0-	<258,956>	-0-	-0-
-0-	-0-	<245,268>	-0-	-0-
27,544	<9,649>	<39,009>	286,599	195,377
47,800	29,611	46,798	1,915,119	364,861
-0-	-0-	<4,776>	-0-	-0-
47,800	29,611	42,022	1,915,119	364,861
-0-	-0-	-0-	-0-	-0-
$ 75,344	$ 19,962	$ 3,013/	$ 2,201,718	$ 560,238

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1984

	Compensation Victims of Crime	Donated Commodities
Revenues:		
Federal	$ -0-	$ 386,892
Taxes	-0-	-0-
Sales	-0-	-0-
Charges for services	-0-	256,801
Licenses, fees and permits	-0-	-0-
Interest	-0-	-0-
Other	315,362	7,177
Total Revenues	315,362	650,870
Expenditures:		
General government	-0-	659,854
Health and social services	-0-	-0-
Education and support services	-0-	-0-
Law, justice and public safety	256,592	-0-
Regulation of business	-0-	-0-
Transportation	-0-	-0-
Recreation and resource development	-0-	-0-
Debt service	-0-	-0-
Total Expenditures	256,592	659,854
Excess of Revenues over <under> Expenditures	58,770	<8,984>
Other Financing Sources <Uses>:		
Proceeds from install.pur./cap.lease	-0-	-0-
Proceeds from sale of bonds	-0-	-0-
Operating transfers in	-0-	-0-
Operating transfers out	-0-	<3,999>
Total Other Financing Sources <Uses>	-0-	<3,999>
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	58,770	<12,983>
Beginning fund balances	142,325	95,724
Adj to beginning fund balances	-0-	<7>
Beginning Fund Balances as Adjusted	142,325	95,717
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 201,095	$ 82,734

Social Security Administration	Colorado River Commission	Deferred Compensation Administration	State Health Division Federal Funds	Colorado River Research and Development
$ 5,606	$ -0-	$ -0-	$ 5,429,726	$ -0-
-0-	-0-	-0-	-0-	-0-
-0-	243,525	-0-	-0-	22,069
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	28,705	8,160	-0-	7,538
-0-	-0-	3,822	840	-0-
5,606	272,230	11,982	5,430,566	29,607
-0-	-0-	682	-0-	-0-
-0-	-0-	-0-	6,108,062	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	221,152	-0-	-0-	139,885
-0-	5,213	-0-	-0-	-0-
-0-	226,365	682	6,108,062	139,885
5,606	45,865	11,300	<677,496>	<110,278>
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	48,557	-0-	693,086	-0-
-0-	-0-	-0-	<17,478>	-0-
-0-	48,557	-0-	675,608	-0-
5,606	94,422	11,300	<1,888>	<110,278>
2,496	293,468	-0-	21,082	393,235
-0-	-0-	-0-	81,594	-0-
2,496	293,468	-0-	102,676	393,235
-0-	-0-	7,328	-0-	-0-
$ 8,102	$ 387,890	$ 18,628	$ 100,788	$ 282,957

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1984

	Legislative Fund	Industrial Development
Revenues:		
Federal	$ -0-	$ -0-
Taxes	-0-	-0-
Sales	540,217	-0-
Charges for services	37,604	-0-
Licenses, fees and permits	810	-0-
Interest	-0-	1,177
Other	195	-0-
Total Revenues	578,826	1,177
Expenditures:		
General government	4,917,195	-0-
Health and social services	-0-	-0-
Education and support services	-0-	-0-
Law, justice and public safety	-0-	-0-
Regulation of business	-0-	-0-
Transportation	-0-	-0-
Recreation and resource development	-0-	-0-
Debt service	-0-	-0-
Total Expenditures	4,917,195	-0-
Excess of Revenues over <under> Expenditures	<4,338,369>	1,177
Other Financing Sources <Uses>:		
Proceeds from install.pur./cap.lease	-0-	-0-
Proceeds from sale of bonds	-0-	-0-
Operating transfers in	3,841,835	-0-
Operating transfers out	-0-	-0-
Total Other Financing Sources <Uses>	3,841,835	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<496,534>	1,177
Beginning fund balances	2,486,760	672
Adj to beginning fund balances	265,479	846
Beginning Fund Balances as Adjusted	2,752,239	1,518
Residual equity transfers	-0-	<2,695>
Fund Balances - June 30	$ 2,255,705	$ -0-

Attorney General Special	CRC Power and Water	Adjutant General Special Armory	Carey Act	Surplus Property Administration
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-
-0-	21,634,856	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
69,655	-0-	-0-	-0-	-0-
-0-	91,452	-0-	-0-	-0-
45	-0-	7,590	-0-	72,981
69,700	21,726,308	7,590	-0-	72,981
56,134	-0-	-0-	-0-	77,618
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	21,634,856	-0-	1,047	-0-
-0-	-0-	-0-	-0-	-0-
56,134	21,634,856	-0-	1,047	77,618
13,566	91,452	7,590	<1,047>	<4,637>
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	<48,557>	-0-	-0-	<953>
-0-	<48,557>	-0-	-0-	<953>
13,566	42,895	7,590	<1,047>	<5,590>
5,017	48,557	19,956	9,065	85,635
-0-	-0-	-0-	-0-	-0-
5,017	48,557	19,956	9,065	85,635
-0-	-0-	-0-	-0-	-0-
$ 18,583	$ 91,452	$ 27,546	$ 8,018	$ 80,045

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1984

	Municipal Bond Bank	Nevada Beef Promotion
Revenues:		
Federal	$ -0-	$ -0-
Taxes	-0-	157,599
Sales	-0-	-0-
Charges for services	-0-	-0-
Licenses, fees and permits	-0-	-0-
Interest	6,649,973	12,547
Other	-0-	-0-
Total Revenues	6,649,973	170,146
Expenditures:		
General government	17,905	-0-
Health and social services	-0-	-0-
Education and support services	-0-	-0-
Law, justice and public safety	-0-	-0-
Regulation of business	-0-	-0-
Transportation	-0-	-0-
Recreation and resource development	-0-	174,583
Debt service	-0-	-0-
Total Expenditures	17,905	174,583
Excess of Revenues over <under> Expenditures	6,632,068	<4,437>
Other Financing Sources <Uses>:		
Proceeds from install.pur./cap.lease	-0-	-0-
Proceeds from sale of bonds	57,605,000	-0-
Operating transfers in	-0-	-0-
Operating transfers out	<7,757,645>	-0-
Total Other Financing Sources <Uses>	49,847,355	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	56,479,423	<4,437>
Beginning fund balances	51,142,001	44,464
Adj to beginning fund balances	-0-	-0-
Beginning Fund Balances as Adjusted	51,142,001	44,464
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 107,621,424	$ 40,027

Total All Funds	
1984	1983
$ 106,420,683	$ 111,089,318
51,871,070	52,402,767
25,747,029	26,204,212
1,208,078	9,821,475
39,766,135	32,196,491
9,722,302	9,292,823
3,781,663	9,412,232
238,516,960	250,419,318
24,615,772	26,152,240
6,482,345	6,079,942
625,830	135,525
9,513,576	9,188,666
11,935,657	9,559,329
160,697,688	193,084,698
23,036,444	22,483,157
5,735	5,213
236,913,247	266,688,770
1,603,713	<16,269,452>
3,660	-0-
57,605,000	32,522,000
5,871,122	9,347,352
<10,663,611>	<5,637,654>
52,816,171	36,231,698
54,419,884	19,962,246
96,261,052	78,967,371
<348,092>	3,726,767
95,912,960	82,694,138
4,633	<7,223,962>
$ 150,337,477	$ 95,432,422

Debt Service Funds

Consolidated Bond and Interest Redemption (NRS 349.090) Accumulates monies for the payment of the following general obligation bonds:

			Amount Issued
Series 8-1-63	-	Marlette Lake	1,650,000
Series 7-1-65	-	Improvements	2,800,000
Series 9-1-65	-	Park Refunded	2,000,000
Series 10-1-73	-	Improvements Refunded	3,195,000
Series 10-1-73	-	Park Refunded	1,800,000
Series 6-1-74	-	Park Refunding	1,830,000
Series 6-1-74	-	Improvements Refunding	2,940,000
Series 5-15-76	-	Park Refunding	1,585,000
Series 8-1-77	-	Capitol Renovation	6,000,000
Series 10-1-77	-	Park and Recreation	5,000,000
Series 11-1-79	-	Park and Recreation	1,622,000
Series 8-1-81	-	University System Project	40,000,000
Series 12-1-81	-	Park and Recreation	1,500,000
Series 12-1-81	-	Municipal Bond Bank Project #1	1,900,000
Series 6-1-82A	-	Municipal Bond Bank Project #1A	1,300,000
Series 6-1-82B	-	Municipal Bond Bank Project #2	2,500,000
Series 8-1-82	-	Land Acquisition	2,000,000
Series 12-1-82	-	Municipal Bond Bank Projects #3-8	17,022,000
Series 11-1-83	-	Municipal Bond Bank Projects #9-12	26,500,000
Series 11-1-83	-	Reservoir Project	6,000,000
Series 11-1-83	-	Various Purpose	5,180,000
Series 4-1-84	-	Municipal Bond Bank Project #13	31,105,000
			194,229,000

Highway Revenue Bonds (NRS 349.300) Accumulates monies for the payment of principal and interest on the following Highway Revenue Bond:

			Amount Issued
Series 4-1-82	-	Highway Improvement Revenue (Motor Vehicle Fuel Tax)	25,000,000

State of Nevada

Combining Balance Sheet
Debt Service Funds
June 30, 1984

Exhibit D-1
Page 1 of 1

	Cons Bond Interest and Redemption	Highway Revenue Bonds	Total All Funds 1984	Total All Funds 1983
ASSETS				
Cash and cash equivalents	$ 959,036	$ 1,589,951	$ 2,548,987	$ 2,562,112
Interfund receivables	252,365	-0-	252,365	138,281
Other receivables	372	-0-	372	-0-
Total Assets	$ 1,211,773	$ 1,589,951	$ 2,801,724	$ 2,700,393
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accruals	$ 210,820	$ -0-	$ 210,820	$ 206
Matured interest payable	76,636	1,825	78,461	169,568
Interfund payables	142,788	-0-	142,788	811,243
Total Liabilities	430,244	1,825	432,069	981,017
Fund Balances:				
Reserved for debt service	781,529	1,588,126	2,369,655	1,719,376
Unreserved	-0-	-0-	-0-	-0-
Total Fund Balances	781,529	1,588,126	2,369,655	1,719,376
Total Liabilities and Fund Balances	$ 1,211,773	$ 1,589,951	$ 2,801,724	$ 2,700,393

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

All Debt Service Funds

For the Fiscal Year Ended June 30, 1984

Exhibit D-2
Page 1 of 1

	Cons Bond Interest and Redemption	Highway Revenue Bonds	Total All Funds 1984	Total All Funds 1983
Revenues:				
Federal	$ -0-	$ -0-	$ -0-	$ 5,282,673
Taxes	-0-	6,746,250	6,746,250	1,959,286
Interest	121,623	-0-	121,623	-0-
Other	1,200,000	-0-	1,200,000	-0-
Total Revenues	1,321,623	6,746,250	8,067,873	7,241,959
Expenditures:				
Redemption on bonds	3,385,000	5,000,000	8,385,000	6,493,000
Interest, fiscal charges	12,174,229	1,877,500	14,051,729	11,445,246
Total Expenditures	15,559,229	6,877,500	22,436,729	17,938,246
Excess of Revenues over <under> Expenditures	<14,237,606>	<131,250>	<14,368,856>	<10,696,287>
Other Financing Sources <Uses>:				
Operating transfers in	15,019,135	-0-	15,019,135	10,215,111
Total Other Financing Sources <Uses>	15,019,135	-0-	15,019,135	10,215,111
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	781,529	<131,250>	650,279	<481,176>
Beginning fund balances	-0-	1,719,376	1,719,376	2,199,394
Adj to beginning fund balances	-0-	-0-	-0-	1,158
Beginning Fund Balances as adjusted	-0-	1,719,376	1,719,376	2,200,552
Fund Balances - June 30	$ 781,529	$ 1,588,126	$ 2,369,655	$ 1,719,376

Capital Projects Funds

Higher Education Capital Construction (NRS 463.385) Accounts for the first $5,000,000 of annual slot machine tax designated for Higher Education Capital Construction, but will be allocated for payment of principal and interest on construction bonds and projects for the sports pavillions in any year the balance in the Special Higher Education Capital Construction Fund is not sufficient to pay the principal and interest due in that fiscal year.

Special Higher Education Capital Construction (NRS 463.385) Accounts for 20% of the annual slot machine tax that is allocated for the payment of principal and interest on construction bonds for higher education.

Capital Improvement Program - Motor Vehicle (NRS 341.150) Accounts for capital improvement projects for the Motor Vehicle Department as approved and funded by the legislature.

Capital Improvement Program - Human Resources (NRS 341.150) Accounts for capital improvement projects for the Department of Human Resources.

Capital Improvement Program - University System (NRS 341.150) Accounts for capital projects for the University System as approved by the legislature.

Capital Improvement Program - General State Government (NRS 341.150) Accounts for capital improvement projects for general government that have been approved by the legislature.

Capital Improvement Program - Nevada Industrial Commission (NRS 341.150) Accounts for capital improvement projects for Nevada Industrial Commission that have been approved and funded by the legislature.

Capital Improvement Program - Prison System (NRS 341.150) Accounts for capital improvement projects for the Prison System that have been approved by the legislature.

Capital Improvement Program - Military Department (NRS 341.150) Accounts for capital improvement projects for the Department of Military that have been approved and funded by the legislature.

Capital Improvement Program - Wildlife Department (NRS 341.150) Accounts for capital improvement projects for the Department of Wildlife that have been approved and funded by the legislature.

State of Nevada

Combining Balance Sheet
All Capital Projects Funds
June 30, 1984

	Higher Ed. Capital Construction	Special Higher Ed. Capital Construction	CIP Motor Vehicle	CIP Human Resources	CIP University System
ASSETS					
Cash and cash equivalents	$ 5,464,277	$ 5,054,319	$ 12,740	$ 411,906	$ 1,931,438
Accounts receivable	-0-	-0-	-0-	-0-	-0-
Interfund receivables	134,068	233,355	-0-	-0-	-0-
Due from other governments	272,643	-0-	-0-	-0-	-0-
Total Assets	$ 5,870,988	$ 5,287,674	$ 12,740	$ 411,906	$ 1,931,438
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accruals	$ 1,293	$ 1,610	$ -0-	$ -0-	$ 194
Interfund payables	84,321	26,814	5,058	-0-	15,854
Contracts payable	283,692	37,344	-0-	-0-	-0-
Contrcts pyble-retained percnt	12,422	308,181	-0-	2,799	4,500
Deposits	-0-	-0-	-0-	-0-	100
Other liabilities	-0-	-0-	-0-	-0-	-0-
Total Liabilities	381,728	373,949	5,058	2,799	20,648
Fund Balances:					
Reserved:					
Encumbrances & contracts	545,142	15,094	-0-	-0-	-0-
Unreserved	4,944,118	4,898,631	7,682	409,107	1,910,790
Total Fund Balances	5,489,260	4,913,725	7,682	409,107	1,910,790
Total Liabilities and Fund Balances	$ 5,870,988	$ 5,287,674	$ 12,740	$ 411,906	$ 1,931,438

CIP General State Government	CIP-Nevada Industrial Commission	Parks Capital Project Construction	CIP Prison System	CIP Military	CIP Wildlife Department	Total All Funds 1984	Total All Funds 1983
$ 88,821	$ 47,066	$ 624,072	$ 311,511	$ 8,521	$ 67,130	$ 14,021,801	$ 15,580,198
5,557	-0-	-0-	-0-	10,787	-0-	16,344	109,677
5,304	861,613	-0-	-0-	-0-	-0-	1,234,340	134,101
-0-	-0-	-0-	-0-	-0-	-0-	272,643	10,191,791
$ 99,682	$ 908,679	$ 624,072	$ 311,511	$ 19,308	$ 67,130	$ 15,545,128	$ 26,015,767
$ 5	$ -0-	$ 56,139	$ -0-	$ -0-	$ -0-	$ 59,241	$ 29,143
-0-	-0-	312	-0-	5,304	-0-	137,663	89,730
-0-	546,876	-0-	-0-	-0-	295	868,207	1,937,053
531	314,737	-0-	-0-	6,113	-0-	649,283	3,308,034
110	-0-	-0-	45	-0-	-0-	255	255
-0-	-0-	12,759	-0-	-0-	-0-	12,759	-0-
646	861,613	69,210	45	11,417	295	1,727,408	5,364,215
5,345	3,610,203	24,863	-0-	-0-	-0-	4,200,647	9,248,437
93,691	<3,563,137>	529,999	311,466	7,891	66,835	9,617,073	11,403,115
99,036	47,066	554,862	311,466	7,891	66,835	13,817,720	20,651,552
$ 99,682	$ 908,679	$ 624,072	$ 311,511	$ 19,308	$ 67,130	$ 15,545,128	$ 26,015,767

State of Nevada

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

All Capital Projects Funds

For the Fiscal Year Ended June 30, 1984

	Higher Ed. Capital Construction	Special Higher Ed. Capital Construction	CIP Motor Vehicle	CIP Human Resources	CIP University System
Revenues:					
Gaming taxes, fees, licenses	$ 5,000,000	$ 5,018,579	$ -0-	$ -0-	$ -0-
Federal	-0-	-0-	-0-	22,851	-0-
Licenses, fees and permits	-0-	-0-	-0-	-0-	-0-
University receipts	-0-	-0-	-0-	-0-	-0-
Other	578,793	-0-	-0-	-0-	239,829
Total Revenues	5,578,793	5,018,579	-0-	22,851	239,829
Expenditures:					
Capital projects	1,701,063	6,045,514	5,194	108,820	504,817
Excess of Revenues over <under> Expenditures	3,877,730	<1,026,935>	<5,194>	<85,969>	<264,988>
Other Financing Sources <Uses>:					
Proceeds from sale of bonds	965,357	-0-	-0-	-0-	322,698
Operating transfers in	-0-	-0-	-0-	310,745	1,894,366
Operating transfers out	<5,000,000>	<4,990,654>	-0-	-0-	-0-
Total Other Financing Sources <Uses>	<4,034,643>	<4,990,654>	-0-	310,745	2,217,064
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<156,913>	<6,017,589>	<5,194>	224,776	1,952,076
Beginning fund balances	5,646,173	12,768,077	12,876	184,331	<41,286>
Adj to beginning fund balances	-0-	<1,836,763>	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	5,646,173	10,931,314	12,876	184,331	<41,286>
Fund Balances - June 30	$ 5,489,260	$ 4,913,725	$ 7,682	$ 409,107	$ 1,910,790

Exhibit E-2
Page 1 of 1

CIP General State Government	CIP-Nevada Industrial Commission	Parks Capital Project Construction	CIP Prison System	CIP Military	CIP Wildlife Department	Total All Funds 1984	Total All Funds 1983
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 10,018,579	$ 9,805,880
105,035	-0-	10,484	-0-	2,312,277	-0-	2,450,647	737,710
-0-	-0-	-0-	-0-	-0-	-0-	-0-	131,060
-0-	-0-	-0-	-0-	-0-	-0-	-0-	36,772,403
2,101	3,838,488	65,000	-0-	-0-	-0-	4,724,211	3,940,856
107,136	3,838,488	75,484	-0-	2,312,277	-0-	17,193,437	51,387,909
180,043	3,824,995	326,710	741,104	2,419,583	54,607	15,912,450	48,498,010
<72,907>	13,493	<251,226>	<741,104>	<107,306>	<54,607>	1,280,987	2,869,899
2,207,710	-0-	-0-	-0-	-0-	-0-	3,495,765	3,724,760
-0-	-0-	12,437	119,347	-0-	79,191	2,416,086	81,400
<2,183,817>	-0-	<15,436>	-0-	-0-	-0-	<12,189,907>	<8,406,323>
23,893	-0-	<2,999>	119,347	-0-	79,191	<6,278,056>	<4,600,163>
<49,014>	13,493	<254,225>	<621,757>	<107,306>	24,584	<4,997,069>	<1,710,264>
148,050	33,573	809,087	933,223	115,197	42,251	20,651,552	33,165,670
-0-	-0-	-0-	-0-	-0-	-0-	<1,836,763>	<10,803,854>
148,050	33,573	809,087	933,223	115,197	42,251	18,814,789	22,361,816
$ 99,036	$ 47,066	$ 554,862	$ 311,466	$ 7,891	$ 66,835	$ 13,817,720	$ 20,651,552

Enterprise Funds

Forestry Nurseries (NRS 528.100) Accounts for the self-supporting operation of state nurseries. The nurseries propogate, maintain and distribute plants to qualifying agencies, organizations, and natural persons and for conservation purposes.

AMS Colorado River Commission State Water Treatment Facility (NRS 538.211) Accounts for the operations of the Alfred Merritt Smith Water Treatment Facility, and for the sale of water to five entities in the Las Vegas area.

Colorado River Commission Federal Pumping and Transmission Facilities (NRS 538.211) Accounts for the purchase and sale of water from the federal facility comprising the Southern Nevada Water System.

Housing Division (NRS 319.170) Accounts for the state program which sells bonds to assist private lenders in providing low interest housing loans to low and moderate income households. 504 Industrial Insurance (NRS 616.425) Accounts for the operations of the State Industrial Insurance System. The program provides statutory benefits of medical care, disability compensation and rehabilitation service for workers who are injured or contact an occupational disease in the course of their employment.

Prison Industry (NRS 209.189) Accounts for a self-supporting program for job training and employment of inmates in manufacturing and producing useful products.

Prison Farm (NRS 209.187) Accounts for a self-supporting operation of the Prison Farm.

Nevada Magazine (NRS 231.290) Accounts for the enterprise operation of the publication, Nevada Magazine. The magazine is published to promote tourism.

State of Nevada

Combining Balance Sheet

All Enterprise Funds

June 30, 1984

	Colorado River Commission			
ASSETS	AMS CRC State Water Treat Facility	CRC Federal Tump and Treat Facility	Housing Division	Industrial Insurance
Current Assets:				
Cash and cash equivalents	$ 486,481	$ 165,149	$ 147,208	$ 767,000
Investments (at cost)	-0-	-0-	65,513,211	431,107,000
Accounts receivable	961,563	1,207,502	-0-	36,277,256
Accrued interest and dividends	316,692	24,350	5,755,487	8,968,000
Interfund receivables	-0-	-0-	-0-	40,744
Due from other governments	-0-	-0-	-0-	-0-
Inventory	115,151	-0-	-0-	-0-
Prepaid expenses	90,112	26,562	-0-	-0-
Deposits	1,010	-0-	-0-	-0-
Total Current Assets	1,971,009	1,423,563	71,415,906	477,160,000
Investments and Miscellaneous Assets:				
Bonds and mortgages	-0-	-0-	320,376,098	-0-
Restricted assets	13,232,239	2,068,949	-0-	-0-
Deferred charges	2,177,162	-0-	7,902,901	-0-
Other assets	-0-	-0-	80,583	4,571,000
Total Investment and Misc. Assets	15,409,401	2,068,949	328,359,582	4,571,000
Property:				
Land	100	275,483	-0-	3,346,000
Buildings	16,144,576	8,903,168	-0-	7,318,000
Improvements other than buildings	15,432,192	37,186,966	-0-	-0-
Furniture, equipment	23,733,254	6,629,829	103,868	3,748,000
Accum depr:improv,equip,furn. buildings	<5,609,575>	<15,330,674>	<16,786>	<4,096,000>
Construction in progress	1,825,372	133,430,346	-0-	4,176,000
Total Property	51,525,919	171,095,118	87,082	14,492,000
Total Assets	$ 68,906,329	$ 174,587,630	$ 399,862,570	$ 496,223,000

Department of Prisons				Total All Funds	
Prison Industry	Prison Farm	Nevada Magazine	Forestry Nurseries	1984	1983
$ 73,467	$ 239,738	$ 167,322	$ 74,633	$ 2,120,998	$ 1,595,951
-0-	-0-	-0-	-0-	496,620,211	492,855,481
4,944	-0-	7,138	-0-	38,458,403	26,143,394
-0-	-0-	-0-	-0-	15,064,529	11,797,882
1,621	8,111	4,522	859	55,857	137,092
3,430	763	-0-	2,918	7,111	808
139,639	-0-	52,038	40,953	347,781	411,724
-0-	-0-	-0-	-0-	116,674	118,994
-0-	-0-	-0-	-0-	1,010	2,660
223,101	248,612	231,020	119,363	552,792,574	533,063,986
-0-	-0-	-0-	-0-	320,376,098	248,274,151
-0-	-0-	-0-	-0-	15,301,188	14,451,925
-0-	-0-	-0-	-0-	10,080,063	9,434,251
-0-	-0-	-0-	-0-	4,651,583	5,999,865
-0-	-0-	-0-	-0-	350,408,932	278,160,192
-0-	-0-	-0-	-0-	3,621,583	3,621,583
-0-	-0-	-0-	40,399	32,406,143	32,352,868
-0-	-0-	-0-	-0-	52,619,158	52,627,019
64,283	115,967	7,840	88,022	34,491,063	33,785,326
<30,390>	<64,003>	<1,994>	<70,372>	<25,219,794>	<19,195,667>
-0-	-0-	-0-	-0-	139,431,718	132,613,590
33,893	51,964	5,846	58,049	237,349,871	235,804,719
$ 256,994	$ 300,576	$ 236,866	$ 177,412	$1,140,551,377	$1,047,028,897

State of Nevada

Combining Balance Sheet
All Enterprise Funds
June 30, 1984

LIABILITIES AND FUND EQUITY	Colorado River Commission: AMS CRC State Water Treat Facility	Colorado River Commission: CRC Federal Pump and Treat Facility	Housing Division	Industrial Insurance
Current Liabilities:				
Accounts payable and accruals	$ 267,439	$ 915,604	$ 8,205,833	$ 5,338,048
Interfund payables	29,362	22,105	7,961	996,952
Unpaid benefits	-0-	-0-	-0-	402,287,000
Experience dividends declared	-0-	-0-	-0-	9,795,000
Total Current Liabilities	296,801	937,709	8,213,794	418,417,000
Long-term Liabilities:				
Notes payable	-0-	-0-	-0-	-0-
Bonds payable	68,870,000	-0-	362,161,665	-0-
Interim debentures	-0-	-0-	-0-	-0-
Accrued compensated absences	45,976	29,395	-0-	-0-
Advance from other funds	-0-	-0-	-0-	-0-
Advance from federal government	-0-	192,991,469	-0-	-0-
Lease obligations	-0-	-0-	-0-	-0-
Total Long-term Liabilities	68,915,976	193,020,864	362,161,665	-0-
Other Liabilities:				
Payable from restricted assets	3,425,395	1,640,811	-0-	-0-
Deposits	-0-	-0-	-0-	10,094,000
Other liabilities	-0-	-0-	-0-	6,246,000
Total Other Liabilities	3,425,395	1,640,811	-0-	16,340,000
Total Liabilities	72,638,172	195,599,384	370,375,459	434,757,000
Deferred Credits:				
Deferred revenue	757,780	447,757	1,262,394	-0-
Deferred premium on debt	5,799	-0-	-0-	-0-
Total Deferred Credits	763,579	447,757	1,262,394	-0-
Fund Equity:				
Contributed capital	1,500,000	1,813,156	-0-	-0-
Retained Earnings:				
Reserved	505,730	336,065	-0-	-0-
Unreserved	<6,501,152>	<23,608,732>	28,224,717	61,466,000
Total Fund Equity	<4,495,422>	<21,459,511>	28,224,717	61,466,000
Total Liabilities, Deferred Credits and Fund Equity	$ 68,906,329	$ 174,587,630	$ 399,862,570	$ 496,223,000

Department of Prisons				Total All Funds	
Prison Industry	Prison Farm	Nevada Magazine	Forestry Nurseries	1984	1983
$ <352>	$ 6,885	$ 14,486	$ 2,107	$ 14,750,050	$ 15,297,823
15,398	1,304	9,231	171	1,082,484	908,862
-0-	-0-	-0-	-0-	402,287,000	362,209,000
-0-	-0-	-0-	-0-	9,795,000	10,800,000
15,046	8,189	23,717	2,278	427,914,534	389,215,685
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	431,031,665	390,810,445
-0-	-0-	-0-	-0-	-0-	3,000,000
-0-	-0-	-0-	-0-	75,371	15,971
200,000	-0-	-0-	-0-	200,000	200,000
-0-	-0-	-0-	-0-	192,991,469	186,298,175
-0-	-0-	402	-0-	402	-0-
200,000	-0-	402	-0-	624,298,907	580,324,591
-0-	-0-	-0-	-0-	5,066,206	4,649,164
-0-	-0-	-0-	-0-	10,094,000	8,632,000
-0-	-0-	-0-	-0-	6,246,000	8,696,000
-0-	-0-	-0-	-0-	21,406,206	21,977,164
215,046	8,189	24,119	2,278	1,073,619,647	991,517,440
-0-	-0-	304,932	-0-	2,772,863	1,935,433
-0-	-0-	-0-	-0-	5,799	6,185
-0-	-0-	304,932	-0-	2,778,662	1,941,618
-0-	141,000	66,849	-0-	3,521,005	3,454,155
-0-	2,035	-0-	-0-	843,830	698,271
41,948	149,352	<159,034>	175,134	59,788,233	49,417,413
41,948	292,387	<92,185>	175,134	64,153,068	53,569,839
$ 256,994	$ 300,576	$ 236,866	$ 177,412	$1,140,551,377	$1,047,028,897

State of Nevada

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Enterprise Funds
For the Fiscal Year Ended June 30, 1984

	Colorado River Commission			
	AMS CRC State Water Treat Facility	CRC Federal Pump and Treat Facility	Housing Division	Industrial Insurance
Operating Revenues:				
Federal	$ -0-	$ -0-	$ -0-	$ -0-
Charges for services	-0-	-0-	40,200	-0-
Sales	6,635,750	11,273,914	-0-	-0-
Interest	-0-	-0-	34,888,561	-0-
Investment gain	-0-	-0-	-0-	25,587,000
Net premium income	-0-	-0-	-0-	132,227,000
Other	8,450	4,321	217,674	-0-
Total Operating Revenues	6,644,200	11,278,235	35,146,435	157,814,000
Operating expenses:				
Personal services	-0-	-0-	-0-	-0-
Operating	1,333,827	8,341,345	642,917	-0-
Claims expense	-0-	-0-	-0-	116,441,000
Materials or supplies used	-0-	-0-	-0-	-0-
Interest expense	-0-	-0-	28,385,442	-0-
Fiscal agent's fees	-0-	-0-	784,736	-0-
Bond issue costs	-0-	-0-	2,297,999	-0-
Depreciation and amortization	1,964,937	3,463,558	4,316	-0-
Administrative expense	710,975	-0-	-0-	16,565,000
Total Operating Expenses	4,009,739	11,804,903	32,115,410	133,006,000
Operating Income <Loss>	2,634,461	<526,668>	3,031,025	24,808,000
Nonoperating Revenues <Expenses>:				
Interest income	778,118	231,603	-0-	-0-
Interest expense	<4,103,112>	<6,346,725>	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-
Other	<115,464>	-0-	-0-	-0-
Total Nonoperating Revenues <Expenses>	<3,440,458>	<6,115,122>	-0-	-0-
Net Income <Loss>	<805,997>	<6,641,790>	3,031,025	24,808,000
Beginning fund equity	<3,602,825>	<14,759,987>	25,193,692	46,395,000
Adj to beg retained earnings	<86,600>	<57,734>	-0-	-0-
Experience dividends	-0-	-0-	-0-	<9,737,000>
Beginning Fund Equity as Adjusted	<3,689,425>	<14,817,721>	25,193,692	36,658,000
Residual equity transfers	-0-	-0-	-0-	-0-
Fund Equity - June 30	$ <4,495,422>	$ <21,459,511>	$ 28,224,717	$ 61,466,000

Department of Prisons				Total All Funds	
Prison Industry	Prison Farm	Nevada Magazine	Forestry Nurseries	1984	1983
$ -0-	$ -0-	$ -0-	$ 29,500	$ 29,500	$ 36,000
119,675	-0-	273,157	-0-	433,032	595,912
219,128	313,716	463,320	84,126	18,989,954	17,790,549
-0-	-0-	-0-	-0-	34,888,561	29,982,797
-0-	-0-	-0-	-0-	25,587,000	34,437,000
-0-	-0-	-0-	-0-	132,227,000	104,734,000
28,410	112	1,160	93	260,220	664,786
367,213	313,828	737,637	113,719	212,415,267	188,241,044
127,413	97,711	192,409	51,602	469,135	381,688
66,494	148,852	307,388	69,625	10,910,448	10,294,021
-0-	-0-	-0-	-0-	116,441,000	111,229,000
211,163	-0-	376,707	41,187	629,057	232,827
-0-	-0-	194	-0-	28,385,636	24,326,078
-0-	-0-	-0-	-0-	784,736	776,984
-0-	-0-	-0-	-0-	2,297,999	896,144
8,856	10,288	1,994	11,303	5,465,252	2,964,071
-0-	-0-	-0-	-0-	17,275,975	16,646,737
413,926	256,851	878,692	173,717	182,659,238	167,747,550
<46,713>	56,977	<141,055>	<59,998>	29,756,029	20,493,494
-0-	-0-	-0-	-0-	1,009,721	937,116
-0-	-0-	-0-	-0-	<10,449,837>	<7,348,980>
-0-	-0-	260,795	86,896	347,691	20,569
-0-	-0-	-0-	-0-	<115,464>	<51,823>
-0-	-0-	260,795	86,896	<9,207,889>	<6,443,118>
<46,713>	56,977	119,740	26,898	20,548,140	14,050,376
88,661	235,410	<278,774>	164,222	53,435,399	74,374,699
-0-	-0-	-0-	<15,986>	<160,320>	<34,855,236>
-0-	-0-	-0-	-0-	<9,737,000>	-0-
88,661	235,410	<278,774>	148,236	43,538,079	39,519,463
-0-	-0-	66,849	-0-	66,849	-0-
$ 41,948	$ 292,387	$ <92,185>	$ 175,134	$ 64,153,068	$ 53,569,839

State of Nevada

Combining Statement of Changes in Financial Position

All Enterprise Funds

For the Fiscal Year Ended June 30, 1984

	Colorado River Commission			
	AMS CRC State Water Treat Facility	CRC Federal Pump and Treat Facility	Housing Division	Industrial Insurance
Sources of Cash				
From operations				
Operating income <loss>	$ 2,634,461	$ <526,668>	$ 3,031,025	$ 24,808,000
Items not requiring <providing> cash				
Depreciation, amortization	2,097,024	3,463,558	1,936,990	<3,119,000>
Decrease <increase> in accrued interest and receivables	<412,481>	204,442	<1,077,070>	<14,224,000>
Decrease <increase> in inventory	16,762	-0-	-0-	-0-
Decrease <increase> in prepaid and deferred cost	776	1,544	<113,918>	-0-
Increase <decrease> in accrued interest and payables	157,231	135,417	1,073,700	40,078,000
Gain on sale of investment	-0-	-0-	-0-	<2,801,000>
Other	81,233	190,721	-0-	-0-
Cash provided by operations	4,575,006	3,469,014	4,850,727	44,742,000
Nonoperating revenues <expenses>	<3,440,458>	<6,115,122>	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	108,478,964	-0-
Prior period adjustment	-0-	-0-	-0-	-0-
Sale of investments	-0-	-0-	65,830,729	3,024,586,000
Mortage principal collections	-0-	-0-	7,174,974	-0-
Advance	-0-	7,143,925	-0-	-0-
Other	485,944	-0-	4,048,177	2,884,000
Total sources of cash	1,620,492	4,497,817	190,383,571	3,072,212,000
Applications of cash				
Acquisition of property, plant, equipment	84,296	-0-	32,938	4,315,000
Purchase of investments	100,869	531,745	66,898,738	3,053,319,000
Capitalized debt issue costs	-0-	-0-	3,039,556	-0-
Loans issued	-0-	-0-	47,614,019	-0-
Retirement of bonds and notes	1,140,000	-0-	70,100,500	-0-
Dividends payment	-0-	-0-	-0-	10,742,000
Other	55,708	4,049,091	2,717,044	3,758,000
Total applications of cash	1,380,873	4,580,836	190,402,795	3,072,134,000
INCREASE <DECREASE> IN CASH	239,619	<83,019>	<19,224>	78,000
Cash at beginning of period	246,862	248,168	166,431	689,000
Cash at end of period	$ 486,481	$ 165,149	$ 147,207	$ 767,000

Department of Prisons				Total All Funds	
Prison Industry	Prison Farm	Nevada Magazine	Forestry Nurseries	1984	1983
$ <46,713>	$ 56,977	$ <141,055>	$ <59,998>	$ 29,756,029	$ 20,493,494
8,856	10,288	1,994	11,303	4,411,013	3,551,637
5,801	12,021	<290,434>	<3,777>	<15,785,498>	<3,044,585>
65,723	-0-	9,741	33,496	125,722	<50,933>
-0-	-0-	304,932	-0-	193,334	127
<788>	<2,615>	23,717	<6,474>	41,458,188	51,469,849
-0-	-0-	-0-	-0-	<2,801,000>	<11,260,000>
-0-	-0-	-0-	-0-	271,954	<195,416>
32,879	76,671	<91,105>	<25,450>	57,629,742	60,964,173
-0-	-0-	260,795	87,000	<9,207,785>	<6,443,118>
-0-	-0-	-0-	-0-	108,478,964	82,175,000
-0-	-0-	-0-	14,422	14,422	<86,431>
-0-	-0-	-0-	-0-	3,090,416,729	4,225,706,571
-0-	-0-	-0-	-0-	7,174,974	7,009,851
-0-	-0-	-0-	-0-	7,143,925	10,816,895
-0-	-0-	-0-	-0-	7,418,121	4,826,700
32,879	76,671	169,690	75,972	3,269,069,092	4,384,969,641
486	13,305	908	13,397	4,460,330	949,277
-0-	-0-	-0-	-0-	3,120,850,352	4,302,239,146
-0-	-0-	-0-	-0-	3,039,556	1,963,390
-0-	-0-	-0-	-0-	47,614,019	5,828,236
-0-	-0-	-0-	-0-	71,240,500	9,020,500
-0-	-0-	-0-	-0-	10,742,000	50,904,000
-0-	-0-	1,460	15,986	10,597,289	13,802,169
486	13,305	2,368	29,383	3,268,544,046	4,384,706,718
32,393	63,366	167,322	46,589	525,046	262,923
41,074	176,372	-0-	28,044	1,595,951	1,333,028
$ 73,467	$ 239,738	$ 167,322	$ 74,633	$ 2,120,997	$ 1,595,951

Internal Service Funds

Highway Patrol Communications (NRS 233F.148 Accounts for the costs of operation of the state communication system. Such costs are billed to user agencies and include depreciation on equipment.

Building and Grounds Operating (NRS 331.101) Accounts for the costs of maintenance, housekeeping and security of most state-owned buildings. Such costs are recovered through a rental fee to occupying agencies.

State Motor Pools (NRS 336.110) Accounts for the costs of operating and maintaining state-owned vehicles. Costs are billed to user agencies, including depreciation and replacement of equipment.

Marlette Lake Water System (NRS 331.180) Accounts for the costs of operating the state-owned Marlette Lake Water System. The system is financed by water sales to Buildings and Grounds Division, Carson City, Storey County and the Lakeview Property Owners' Association.

General Services Communication (NRS 331.103) Accounts for the cost of operating telephone services for state agencies in Carson City, Reno, Las Vegas and Elko. Costs are recovered through service charges to user agencies.

Insurance Premium Trust (NRS 331.187) Provides central accounting of the costs of providing fidelity insurance, property insurance, workers compensation, etc. Costs are financed by charges to state agencies.

General Services Operating (NRS 232.211) Provides central accounting of the costs of providing administrative and accounting services to the General Services Department. The services are financed through assessment and charges to the various divisions in the General Services Department.

Purchasing (NRS 333.120) Records the costs of providing purchasing services furnished to state agencies and other governmental units. The operation is financed by an administrative charge on purchase orders and warehouse orders.

Informational Services (NRS 242.211) Accounts for the cost of designing, programming and maintaining data processing software for user agencies. The operations are financed through charges to customer agencies.

Prison Warehouse (NRS 209.211) Accounts for a centralized purchasing function for the various correctional facilities. The operations are financed by an additional charge on orders.

Informational Facility (NRS 242.201) Accounts for the activities related to the operation of the central computer facility. The operations are financed by monthly assessments to user agencies.

State Printing (NRS 344.090) Accounts for the operation of the state printing facilities. The operation is financed by sales to state agencies.

Retirement Administration (NRS 286.230) Accounts for the costs of administration of the Public Employees Retirement System. The operation is financed by a per capita administrative fee.

Public Works Inspection (NRS 341.150(4E)) Accounts for the costs of inspection of capital improvement projects. The costs are financed through fees charged to the specific capital improvement projects.

State of Nevada

Combining Balance Sheet
All Internal Service Funds
June 30, 1984

	Highway Patrol Communications	Buildings and Grounds Operating	State Motor Pools
ASSETS			
Current Assets:			
Cash and cash equivalents	$ 86,947	$ 880,065	$ 372,805
Accounts receivable	-0-	1,308	29
Interfund receivables	13,090	54,205	99,685
Due from other governments	-0-	3,217	3,645
Inventory	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-
Total Current Assets	100,037	938,795	476,164
Property:			
Land	-0-	-0-	-0-
Buildings	-0-	-0-	-0-
Improvements other than buildings	-0-	-0-	-0-
Furniture, equipment	775,589	162,116	2,436,004
Accum depr:improv,equip,furn. buildings	<335,139>	<103,000>	<1,879,512>
Total Property	440,450	59,116	556,492
Other assets	-0-	-0-	-0-
Total Assets	$ 540,487	$ 997,911	$ 1,032,656
LIABILITIES AND FUND EQUITY			
Current Liabilities:			
Accounts payable and accruals	$ 9,711	$ 331,520	$ 17,232
Interfund payables	14,936	48,943	55,656
Due to other governments	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-
Total Current Liabilities	24,647	380,463	72,888
Long-term Liabilities:			
Advance from other funds	-0-	-0-	-0-
Installment purchase obligations	-0-	-0-	-0-
Lease obligations	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-
Total Long-term Liabilities	-0-	-0-	-0-
Total Liabilities	24,647	380,463	72,888
Fund Equity:			
Contributed capital	-0-	-0-	-0-
Retained Earnings:			
Reserved	28,148	46,316	-0-
Unreserved	487,692	571,132	959,768
Total Fund Equity	515,840	617,448	959,768
Total Liabilities and Fund Equity	$ 540,487	$ 997,911	$ 1,032,656

Marlette Lake Water System	General Services Communication	Insurance Premium Trust	General Services Operating	Personnel Operating	Purchasing
$ 60,973	$ 372,412	$ 2,384,638	$ 15,616	$ 247,180	$ 1,746,095
191	2,952	4,282	-0-	-0-	14,728
3,534	357,221	37,722	18,184	537	4,053,186
12,600	20,113	15,095	-0-	-0-	185,186
-0-	-0-	-0-	-0-	-0-	570,086
-0-	283	-0-	-0-	-0-	-0-
77,298	752,981	2,441,737	33,800	247,717	6,569,281
425,742	-0-	-0-	-0-	-0-	81,794
528,798	-0-	-0-	-0-	-0-	1,005,884
599,979	-0-	-0-	-0-	-0-	-0-
1,360,465	46,141	5,130	19,350	208,736	191,312
<815,081>	<32,665>	<1,563>	<16,050>	<186,876>	<297,290>
2,099,903	13,476	3,567	3,300	21,860	981,700
-0-	-0-	-0-	-0-	-0-	-0-
$ 2,177,201	$ 766,457	$ 2,445,304	$ 37,100	$ 269,577	$ 7,550,981
$ 2,729	$ 468,803	$ 441,357	$ 4,609	$ 32,115	$ 1,647,751
2,017	17,202	34,138	1,559	35,657	40,036
-0-	-0-	-0-	-0-	-0-	1,697
-0-	-0-	-0-	-0-	-0-	-0-
4,746	486,005	475,495	6,168	67,772	1,689,484
187,055	-0-	-0-	-0-	-0-	1,491,422
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	33,072
-0-	-0-	-0-	-0-	24,988	4,407
187,055	-0-	-0-	-0-	24,988	1,528,901
191,801	486,005	475,495	6,168	92,760	3,218,385
1,613,581	9,443	-0-	-0-	-0-	200,920
190	-0-	1,641	-0-	139,830	-0-
371,629	271,009	1,968,168	30,932	36,987	4,131,676
1,985,400	280,452	1,969,809	30,932	176,817	4,332,596
$ 2,177,201	$ 766,457	$ 2,445,304	$ 37,100	$ 269,577	$ 7,550,981

State of Nevada

Combining Balance Sheet
All Internal Service Funds
June 30, 1984

	Informational Services	Prison Warehouse	Informational Facility
ASSETS			
Current Assets:			
Cash and cash equivalents	$ 147,846	$ 43,714	$ 37,808
Accounts receivable	588	-0-	-0-
Interfund receivables	277,219	10,762	158,359
Due from other governments	33,667	-0-	-0-
Inventory	-0-	237,261	10,536
Prepaid expenses	-0-	-0-	-0-
Total Current Assets	459,320	291,737	206,703
Property:			
Land	-0-	-0-	-0-
Buildings	-0-	-0-	1,000,430
Improvements other than buildings	-0-	-0-	-0-
Furniture, equipment	802,169	-0-	3,324,430
Accum depr:improv,equip,furn. buildings	<384,944>	-0-	<1,124,348>
Total Property	417,225	-0-	3,200,512
Other assets	4,425	-0-	-0-
Total Assets	$ 880,970	$ 291,737	$ 3,407,215
LIABILITIES AND FUND EQUITY			
Current Liabilities:			
Accounts payable and accruals	$ 36,524	$ 6,682	$ 27,058
Interfund payables	55,634	32,502	76,285
Due to other governments	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-
Total Current Liabilities	92,158	39,184	103,343
Long-term Liabilities:			
Advance from other funds	-0-	-0-	1,108,062
Installment purchase obligations	194,950	-0-	154,334
Lease obligations	143,577	-0-	1,946,002
Other liabilities	-0-	-0-	-0-
Total Long-term Liabilities	338,527	-0-	3,208,398
Total Liabilities	430,685	39,184	3,311,741
Fund Equity:			
Contributed capital	-0-	-0-	-0-
Retained Earnings:			
Reserved	23,858	15,292	-0-
Unreserved	426,427	237,261	95,474
Total Fund Equity	450,285	252,553	95,474
Total Liabilities and Fund Equity	$ 880,970	$ 291,737	$ 3,407,215

State Printing	Retirement Administration	Public Works Inspection	Total All Funds 1984	Total All Funds 1983
$ 229,912	$ 428,000	$ 29,444	$ 7,083,455	$ 5,673,585
88	-0-	-0-	24,166	45,625
102,875	-0-	20,592	5,207,171	2,559,417
618	-0-	-0-	274,141	2,454,405
364,417	-0-	-0-	1,182,300	1,130,719
-0-	-0-	-0-	283	-0-
697,910	428,000	50,036	13,771,516	11,863,751
-0-	-0-	-0-	507,536	507,536
596,323	-0-	-0-	3,131,435	3,124,845
-0-	-0-	-0-	599,979	599,979
1,350,894	109,000	-0-	10,791,336	9,098,147
<1,136,732>	<71,000>	-0-	<6,384,200>	<5,820,694>
810,485	38,000	-0-	8,646,086	7,509,813
-0-	108,000	-0-	112,425	145,900
$ 1,508,395	$ 574,000	$ 50,036	$ 22,530,027	$ 19,519,464
$ 42,165	$ 120,279	$ 3,788	$ 3,192,323	$ 1,817,795
8,414	12,721	1,117	436,817	1,301,474
-0-	-0-	-0-	1,697	-0-
34,058	-0-	-0-	34,058	-0-
84,637	133,000	4,905	3,664,895	3,119,269
495,445	-0-	-0-	3,281,984	3,551,776
-0-	-0-	-0-	349,284	530,723
65,724	-0-	-0-	2,188,375	342,011
-0-	-0-	-0-	29,395	20,838
561,169	-0-	-0-	5,849,038	4,445,348
645,806	133,000	4,905	9,513,933	7,564,617
203,912	-0-	-0-	2,027,856	2,091,156
5,509	-0-	-0-	260,784	75,451
653,168	441,000	45,131	10,727,454	9,788,240
862,589	441,000	45,131	13,016,094	11,954,847
$ 1,508,395	$ 574,000	$ 50,036	$ 22,530,027	$ 19,519,464

State of Nevada

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Internal Service Funds
For the Fiscal Year Ended June 30, 1984

	Highway Patrol Communications	Buildings and Grounds Operating	State Motor Pools
Operating Revenues:			
Federal	$ -0-	$ 176,519	$ -0-
Charges for services	68,698	585,704	-0-
Sales	-0-	-0-	16,280
Rental income	292,000	2,581,437	886,414
Net premium income	-0-	-0-	-0-
Insurance recoveries	-0-	-0-	-0-
Gain on disposal of assets	-0-	-0-	13,385
Other	28,606	23,469	1,280
Total Operating Revenues	389,304	3,367,129	917,359
Operating expenses:			
Personal services	111,468	1,354,340	251,192
Operating	169,667	2,107,545	127,623
Claims expense	-0-	-0-	-0-
Materials or supplies used	-0-	235,496	524,138
Interest expense	-0-	-0-	-0-
Depreciation and amortization	61,494	13,159	173,390
Insurance premiums	-0-	-0-	-0-
Loss on disposal of assets	-0-	-0-	-0-
Other	-0-	-0-	-0-
Total Operating Expenses	342,629	3,710,540	1,076,343
Operating Income <Loss>	46,675	<343,411>	<158,984>
Nonoperating Revenues <Expenses>:			
Receipts from state agencies	-0-	-0-	-0-
Payments to vendors	-0-	-0-	-0-
Operating transfers in	-0-	252,422	-0-
Operating transfers out	-0-	<15,028>	<15,028>
Total Nonoperating Revenues <Expenses>	-0-	237,394	<15,028>
Net Income <Loss>	46,675	<106,017>	<174,012>
Beginning fund equity	469,165	700,845	1,133,780
Adj to beg retained earnings	-0-	22,620	-0-
Beginning Fund Equity as Adjusted	469,165	723,465	1,133,780
Residual equity transfers	-0-	-0-	-0-
Fund Equity - June 30	$ 515,840	$ 617,448	$ 959,768

Marlette Lake Water System	General Services Communication	Insurance Premium Trust	General Services Operating	Personnel Operating	Purchasing
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	3,060,249	75,910	236,116	2,037,862	1,421,592
139,966	78	-0-	-0-	-0-	2,404,128
-0-	1,370,781	-0-	-0-	-0-	58,515
-0-	-0-	3,548,442	-0-	-0-	-0-
-0-	-0-	131,209	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	104
51	860	92,796	537	2,458	53,232
140,017	4,431,968	3,848,357	236,653	2,040,320	3,937,571
28,334	359,584	77,767	262,382	1,269,930	682,601
69,900	4,042,857	26,725	30,066	607,509	314,894
-0-	-0-	154,236	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	2,150,070
-0-	-0-	-0-	-0-	456	2,293
76,583	4,091	416	1,087	18,155	41,498
-0-	-0-	2,602,747	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
174,817	4,406,532	2,861,891	293,535	1,896,050	3,191,356
<34,800>	25,436	986,466	<56,882>	144,270	746,215
-0-	31,709	-0-	-0-	-0-	26,662,055
-0-	<31,709>	-0-	-0-	-0-	<24,735,925>
-0-	-0-	28,234	60,112	-0-	900
-0-	-0-	<5,200>	-0-	-0-	<11,776>
-0-	-0-	23,034	60,112	-0-	1,915,254
<34,800>	25,436	1,009,500	3,230	144,270	2,661,469
2,020,200	255,016	919,662	27,702	31,490	3,929,009
-0-	-0-	41,435	-0-	1,057	<2,257,882>
2,020,200	255,016	961,097	27,702	32,547	1,671,127
-0-	-0-	<788>	-0-	-0-	-0-
$ 1,985,400	$ 280,452	$ 1,969,809	$ 30,932	$ 176,817	$ 4,332,596

State of Nevada

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Internal Service Funds
For the Fiscal Year Ended June 30, 1984

	Informational Services	Prison Warehouse	Informational Facility
Operating Revenues:			
Federal	$ -0-	$ -0-	$ -0-
Charges for services	3,057,187	-0-	2,527,384
Sales	-0-	1,511,487	-0-
Rental income	-0-	-0-	-0-
Net premium income	-0-	-0-	-0-
Insurance recoveries	-0-	-0-	-0-
Gain on disposal of assets	-0-	-0-	-0-
Other	18,286	-0-	1,200
Total Operating Revenues	3,075,473	1,511,487	2,528,584
Operating expenses:			
Personal services	1,252,736	-0-	711,873
Operating	1,427,444	10,776	973,134
Claims expense	-0-	-0-	-0-
Materials or supplies used	-0-	1,437,613	21,865
Interest expense	34,591	-0-	112,494
Depreciation and amortization	143,463	-0-	384,989
Insurance premiums	-0-	-0-	-0-
Loss on disposal of assets	-0-	-0-	372,260
Other	-0-	-0-	-0-
Total Operating Expenses	2,858,234	1,448,389	2,576,615
Operating Income <Loss>	217,239	63,098	<48,031>
Nonoperating Revenues <Expenses>:			
Receipts from state agencies	-0-	-0-	-0-
Payments to vendors	-0-	-0-	-0-
Operating transfers in	28,469	-0-	-0-
Operating transfers out	-0-	<11,886>	<58,105>
Total Nonoperating Revenues <Expenses>	28,469	<11,886>	<58,105>
Net Income <Loss>	245,708	51,212	<106,136>
Beginning fund equity	226,727	10,119	288,621
Adj to beg retained earnings	<22,150>	191,222	<87,011>
Beginning Fund Equity as Adjusted	204,577	201,341	201,610
Residual equity transfers	-0-	-0-	-0-
Fund Equity - June 30	$ 450,285	$ 252,553	$ 95,474

State Printing	Retirement Administration	Public Works Inspection	Total All Funds 1984	Total All Funds 1983
$ -0-	$ -0-	$ -0-	$ 176,519	$ -0-
304,205	-0-	242,891	13,617,798	12,743,398
1,706,953	-0-	-0-	5,778,892	6,099,983
-0-	-0-	-0-	5,189,147	5,390,176
-0-	-0-	-0-	3,548,442	2,688,075
-0-	-0-	-0-	131,209	70,413
27	-0-	-0-	13,516	4,133
1,658	-0-	770	225,203	238,807
2,012,843	-0-	243,661	28,680,726	27,234,985
1,145,645	-0-	208,172	7,716,024	8,078,512
297,775	357,000	26,458	10,589,373	10,601,777
-0-	-0-	-0-	154,236	-0-
483,301	-0-	-0-	4,852,483	3,717,248
13,754	-0-	-0-	163,588	65,677
107,163	-0-	-0-	1,025,488	980,655
-0-	-0-	-0-	2,602,747	2,192,831
-0-	-0-	-0-	372,260	180
-0-	-0-	-0-	-0-	6,337
2,047,638	357,000	234,630	27,476,199	25,643,217
<34,795>	<357,000>	9,031	1,204,527	1,591,768
-0-	-0-	-0-	26,693,764	22,607,229
-0-	-0-	-0-	<24,767,634>	<20,632,056>
-0-	-0-	12,213	382,350	159,015
<15,028>	-0-	-0-	<132,051>	<258,052>
<15,028>	-0-	12,213	2,176,429	1,876,136
<49,823>	<357,000>	21,244	3,380,956	3,467,904
1,117,624	798,000	23,887	11,951,847	8,285,451
<205,212>	-0-	-0-	<2,315,921>	201,492
912,412	798,000	23,887	9,635,926	8,486,943
-0-	-0-	-0-	<788>	-0-
$ 862,589	$ 441,000	$ 45,131	$ 13,016,094	$ 11,954,847

State of Nevada

Combining Statement of Changes in Financial Position
All Internal Service Funds
For the Fiscal Year Ended June 30, 1984

	Highway Patrol Communications	Buildings and Grounds	Motor Pools
Sources of cash			
From operations			
Operating income <loss>	$ 46,675	$ <343,411>	$ <158,984>
Items not requiring <providing> cash			
Depreciation and amortization	61,494	13,159	173,390
Decrease <increase> in accounts receivable	-0-	<1,128>	8,209
Decrease <increase> in interfund receivables	<12,265>	<1,992>	<5,922>
Decrease <increase> in due from other governments	-0-	<3,088>	1,566
Decrease <increase> in inventory	-0-	-0-	-0-
Increase <decrease> in accounts payable and accruals	<17,666>	105,478	<5,133>
Increase <decrease> in interfund payables	7,348	18,029	12,916
Increase <decrease> due to other government	-0-	-0-	-0-
Loss <gain> on sale of assets	-0-	-0-	<13,385>
Cash provided by operations	85,586	<212,953>	12,657
Nonoperating revenues <expenses>	-0-	237,394	<15,028>
Proceeds from sale of assets	-0-	-0-	46,441
Prior period adjustment	-0-	22,620	-0-
Advances from General Fund	-0-	-0-	-0-
Increase in installment purchase obligations	-0-	-0-	-0-
Increase in lease obligations	-0-	-0-	-0-
Increase in other liabilities	-0-	-0-	-0-
Decrease in other assets	-0-	-0-	-0-
Total sources of cash	85,586	47,061	44,070
Applications of cash			
Purchase of furniture and equipment	149,415	33,695	265,173
Purchase of other assets	-0-	-0-	-0-
Repayment to General Fund	-0-	-0-	-0-
Decrease in installment obligations	-0-	-0-	-0-
Decrease in lease obligations	-0-	-0-	-0-
Building improvements capitalized	-0-	-0-	-0-
Total applications of cash	149,415	33,695	265,173
INCREASE <DECREASE> IN CASH	<63,829>	13,366	<221,103>
Cash at beginning of period	150,776	866,699	593,908
Cash at end of period	$ 86,947	$ 880,065	$ 372,805

Marlette Lake	General Svcs. Communications	Insurance Trust	General Services	Personnel	Purchasing
$ <34,800>	$ 25,436	$ 986,466	$ <56,882>	$ 144,270	$ 746,215
76,583	4,091	416	1,087	18,155	41,498
218	3,881	4,359	-0-	-0-	<9,722>
3,584	62,636	<7,945>	<16,221>	12,884	<3,024,887>
5,814	<7,683>	<13,194>	-0-	-0-	2,219,809
-0-	-0-	-0-	-0-	-0-	215,909
<2,259>	76,605	65,110	<8,901>	<41,989>	1,363,729
<1,890>	1,546	<53,995>	<4,179>	<207,155>	9,886
-0-	-0-	-0-	-0-	-0-	1,697
-0-	-0-	-0-	-0-	-0-	<104>
47,250	166,512	981,217	<85,096>	<73,835>	1,564,030
-0-	-0-	23,034	60,112	-0-	1,915,254
-0-	-0-	-0-	-0-	-0-	670
-0-	-0-	40,647	-0-	1,057	<2,295,940>
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	34,201
-0-	-0-	-0-	-0-	24,988	712
-0-	-0-	-0-	-0-	-0-	-0-
47,250	166,512	1,044,898	<24,984>	<47,790>	1,218,927
27,608	-0-	2,710	920	3,344	34,201
-0-	-0-	-0-	-0-	-0-	-0-
5,259	-0-	-0-	-0-	-0-	21,345
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	11,673	7,142
-0-	-0-	-0-	-0-	-0-	-0-
32,867	-0-	2,710	920	15,017	62,688
14,383	166,512	1,042,188	<25,904>	<62,807>	1,156,239
46,590	205,900	1,342,450	41,520	309,987	589,856
$ 60,973	$ 372,412	$ 2,384,638	$ 15,616	$ 247,180	$ 1,746,095

State of Nevada

Combining Statement of Changes in Financial Position
All Internal Service Funds
For the Fiscal Year Ended June 30, 1984

	Information Services	Prison Warehouse	Information Facility
Sources of cash			
From operations			
Operating income <loss>	$ 217,239	$ 63,098	$ <48,031>
Items not requiring <providing> cash			
Depreciation and amortization	143,463	-0-	384,989
Decrease <increase> in accounts receivable	12,321	-0-	-0-
Decrease <increase> in interfund receivables	210,243	79,144	<56,616>
Decrease <increase> in due from other governments	<22,448>	-0-	-0-
Decrease <increase> in inventory	-0-	<237,261>	4,256
Increase <decrease> in accounts payable and accruals	<70,390>	1,604	<83,584>
Increase <decrease> in interfund payables	25,692	<55,810>	<590,416>
Increase <decrease> due to other government	-0-	-0-	-0-
Loss <gain> on sale of assets	-0-	-0-	372,260
Cash provided by operations	516,120	<149,225>	<17,142>
Nonoperating revenues <expenses>	28,469	<11,886>	<58,105>
Proceeds from sale of assets	-0-	-0-	9,605
Prior period adjustment	<16,320>	201,342	-0-
Advances from General Fund	-0-	-0-	-0-
Increase in installment purchase obligations	-0-	-0-	154,334
Increase in lease obligations	143,577	-0-	1,721,281
Increase in other liabilities	-0-	-0-	-0-
Decrease in other assets	-0-	-0-	-0-
Total sources of cash	671,846	40,231	1,809,973
Applications of cash			
Purchase of furniture and equipment	40,754	-0-	2,060,010
Purchase of other assets	-0-	-0-	-0-
Repayment to General Fund	-0-	-0-	416,599
Decrease in installment obligations	335,773	-0-	-0-
Decrease in lease obligations	-0-	-0-	-0-
Building improvements capitalized	-0-	-0-	6,766
Total applications of cash	376,527	-0-	2,483,375
INCREASE <DECREASE> IN CASH	295,319	40,231	<673,402>
Cash at beginning of period	<147,473>	3,483	711,210
Cash at end of period	$ 147,846	$ 43,714	$ 37,808

Printing	Retirement Administration	Public Works Inspection	Total All Funds 1984	Total All Funds 1983
$ <34,795>	$ <357,000>	$ 9,031	$ 1,204,527	$ 1,591,768
107,163	-0-	-0-	1,025,488	980,655
38	-0-	-0-	18,176	<36,195>
129,060	-0-	<19,457>	<2,647,754>	1,865,024
<512>	-0-	-0-	2,180,264	<2,373,314>
<34,485>	-0-	-0-	<51,581>	58,480
<50,703>	54,000	<11,988>	1,373,913	<1,773,674>
<25,848>	-0-	<166>	<864,042>	831,781
-0-	-0-	-0-	1,697	<4,449>
<27>	-0-	-0-	358,744	<3,953>
89,891	<303,000>	<22,580>	2,599,432	1,136,123
<15,028>	-0-	12,213	2,176,429	1,876,136
100	-0-	-0-	56,816	7,523
38	-0-	-0-	<2,046,556>	61,002
-0-	-0-	-0-	-0-	27,441
-0-	-0-	-0-	154,334	418,905
-0-	-0-	-0-	1,899,059	170,804
-0-	-0-	-0-	25,700	20,838
34,058	<6,000>	-0-	28,058	6,000
109,059	<309,000>	<10,367>	4,893,272	3,724,772
2,612	-0-	-0-	2,620,442	866,214
-0-	-0-	-0-	-0-	5,900
24,523	-0-	-0-	467,726	733,407
-0-	-0-	-0-	335,773	96,489
33,880	-0-	-0-	52,695	105,391
-0-	-0-	-0-	6,766	3,610
61,015	-0-	-0-	3,483,402	1,811,011
48,044	<309,000>	<10,367>	1,409,870	1,913,761
181,868	737,000	39,811	5,673,585	3,759,824
$ 229,912	$ 428,000	$ 29,444	$ 7,083,455	$ 5,673,585

Fiduciary Funds

Unemployment Compensation (NRS 612.585) Records the financial activity associated with paying unemployment compensation benefits.

Care of Sites for Radioactive Waste Disposal (NRS 459.231) Accounts for monies received for the care of sites for the disposal of radioactive waste.

Interim Finance Contingency (NRS 353.266) Accounts for monies allocated from the Interim Finance Committee and expended for contingencies as recommended by the Board of Examiners.

Distributive School (NRS 387.030) Accounts for monies to be apportioned to the school districts of the state, as prescribed by law.

Legislators Retirement System (NRS 218.2375) Accounts for revenues and expenditures in accordance with the rules of the legislators' retirement system.

Reserve Statutory Contingency (NRS 353.264) Accounts for monies reserved for specific statutory contingincies, as administrated by the State Board of Examiners.

Deferred Compensation (NRS 287.330) Accounts for the activity of the state deferred compensation plan.

Human Resources Gift (NRS 232.355) Accounts for gifts and grants received by the Department of Human Resources except for for those specifically accounted for in another fund.

Conservation and Natural Resources Gift Fund (NRS 232.070) Accounts for all gifts and grants that the director of Conservation and Natural Resources is authorized to accept.

Intergovernment Trust (NRS 353.254) Accounts for receipts and disbursements made in behalf of local governments.

Equal Rights Commission Gift (NRS 233.155) Accounts for gifts or grants received by the Nevada Equal Rights Commission.

Northern Nevada Children's Home - Henry Wood Trust This fund was established on behalf of the late Henry Wood to provide Christmas gifts to orphans.

WICHE Student Loan (NRS 397.063) Accounts for loans and stipends to students for professional and graduate training where such education could not be provided by an institution within the state.

Taxation Bond Trust (NRS 360.271) Accounts for cash received in lieu of a surety bond related to licensing or compliance of tax regulations.

Escheated Estates (NRS 154.140) Accounts for assets that are held by the state in absence of legal heirs.

Motor Vehicle (NRS 482.180) Accounts for the deposits, transfers and distribution of Motor Vehicle Privilege Tax.

Emergency (NRS 353.263) Accounts for monies used for emergencies as approved by the Board of Examiners.

Restitution Trust (NRS 213.126) Accounts for monies received and disbursed as a requirement of a parolee making restitution.

Gaming Tax Surety Bond Trust (NRS 463.220) Accounts for faithful performance bonds related to the issuing of a gaming license.

Indian Commission Gift (NRS 233A.105) Accounts for gifts or grants received by the Nevada Indian Commission.

Education Gift (NRS 385.095) Accounts for gifts received by the State Board of Education.

Self-Insurance Trust (NRS 287.0435) Accounts for monies received and disbursed under a plan of self-insured group life, accident or health insurance for state employees.

State Library Gift (NRS 378.090) Accounts for gifts or grants to the State Library.

Indigent Accident Account (NRS 428.175 Accounts for monies levied to care for hospital care to indigents resulting from motor vehicle accidents.

State Park Grant and Gift (NRS 407.075) Accounts for monies received as gifts for the purpose of aquisition, protection and development of state parks and monuments.

Historical Dedicated Trust (NRS 382.017) Accounts for donations, gifts and grants used to purchase historical artifacts, manuscripts, etc., in accordance with the restrictions specified by the donors.

Social Security Revolving (NRS 287.200) Accounts for payments to the Secretary of Treasury of contributions made pursuant to the Social Security Act and state statutes.

Abandoned Property Tust (NRS 120A.370) Accounts for assets received from the depositor of unclaimed property - real estate, insurance, bank accounts, etc. Cash in excess of $100,500 at fiscal year-end is credited to the general fund.

Rural Rehabilitation Trust (NRS 561.405) Accounts for monies received from the defunct Nevada Rural Rehabilitation Corporation (held in trust by the federal government).

Child Welfare Trust (NRS 422.253) Accounts for survivor benefits payable to children receiving child welfare services.

Public Assistance Trust (NRS 422.253) Accounts for retirement or other benefits to any adjudicated incompetent adult receiving public assistance in a group nursing or care facility.

Special Silicosis Trust (NRS 443.145) Accounts for monies reserved to pay for benefits to persons suffering from silicosis that are not entitled to receive benefits from the Silicosis and Disabled Pension Fund.

Revenue Sharing Trust (NRS 353.277) Accounts for monies received from the Federal Government under the "State and Local Fiscal Assistance Act."

Post-Retirement (NRS 286.581) Accounts for the investments of non-expendable monies as appropriated by the legislature. Investment proceeds constrained to pay post-retirement benefits.

Athletic Commission Trust (NRS 467.135) Accounts for monies held for contestants and others awaiting final disposition by the Athletic Commission.

Silicosis and Disabled Pension (NRS 617.323) Accounts for monies paid for disability or death resulting from the occupational disease, silicosis.

Labor Commission Bond Trust (NRS 611.070) Accounts for bonds or cash in lieu of a surety bond relating to the licensing of private employment agencies.

Local Government Pooled Investment (NRS 355.167) Accounts for receipts and disbursement of cash received from local governments to take advantage of a greater interest earnings through pooled investments.

Prisoner's Personal Property (NRS 209.241) Accounts for monies and valuables held in trust for prisoners pending their release.

Police/Firemen's Retirement (NRS 286.225) Accounts for revenues and expenditures relating to police and firemen's retirement benefits.

Supplemental CCRT Reserve (NRS 354.5988) Accounts for "excess" monies received from the supplemental city-county relief tax. Monies are distributed to local government under certain conditions as enumerated in the statutes.

Subsequent Injury (NRS 616.4261) Accounts for compensation benefits to physically impaired employees who have a subsequent injury in the course of employment.

Uninsured Employers Claim (NRS 616.437) Accounts for monies received and disbursed for industrial injury claims of an employee of an uninsured employer.

State Payroll Trust (NRS 227.130) Accounts for payroll and payroll deductions such as, withholding of income tax, insurance deductions, credit union deductions, etc.

Public Employees Retirement (NRS 286.220) Accounts for revenue and expenditures in accordance with the rules of the Public Employee's Retirement System.

Stale Claims Fund Accounts for monies associated with lost or cancelled warrants. Abolished by 1983 legislature.

Permanent School Fund (State Constitution, Article 11, Section 3) Accounts for the proceeds of certain public lands that are permanent assets of this fund. Interest on such proceeds to be deposited into the State Distributive School Fund.

State of Nevada

Combining Balance Sheet
All Fudiciary Funds
June 30, 1984

	Unemployment Compensation	Reserve Statutory Contingency
ASSETS		
Cash and cash equivalents	$ 112,529,407	$ 820,520
Investments (at cost)	-0-	-0-
Accounts receivable	52,321	30
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	-0-	8,253
Due from other governments	-0-	-0-
Notes receivable	-0-	-0-
Furniture, equipment	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-
Land	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 112,581,728	$ 828,803
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ -0-	$ 19,657
Interfund payables	-0-	2,470
Due to other governments	-0-	-0-
Deferred revenue	-0-	-0-
Deposits	-0-	-0-
Notes payable	-0-	-0-
Other liabilities	-0-	-0-
Total Liabilities	-0-	22,127
Fund Balances:		
Reserved:		
Encumbrances & contracts	-0-	-0-
Other	-0-	-0-
Unreserved	112,581,728	806,676
Total Fund Balances	112,581,728	806,676
Total Liabilities and Fund Balances	$ 112,581,728	$ 828,803

Expendable Trust Funds

Human Resources Gift	Dept. of Con. & Nat. Res. Gift	Equal Rights Commission Gift	Escheated Estates	Emergency Fund
$ 440,474	$ 962,557	$ 349	$ 601,582	$ 81,000
13,990	-0-	-0-	-0-	-0-
1,029	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
58,550	26,655	-0-	16,958	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	200	-0-
$ 514,043	$ 989,212	$ 349	$ 618,740	$ 81,000
$ 123,169	$ 245	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	76,463	7,507
-0-	-0-	-0-	-0-	3,000
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	542,277	-0-
123,169	245	-0-	618,740	10,507
609	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
390,265	988,967	349	-0-	70,493
390,874	988,967	349	-0-	70,493
$ 514,043	$ 989,212	$ 349	$ 618,740	$ 81,000

State of Nevada

Combining Balance Sheet
All Fudiciary Funds
June 30, 1984

	Indian Commission Gift	Education Gift
ASSETS		
Cash and cash equivalents	$ 34	$ 3,742
Investments (at cost)	-0-	-0-
Accounts receivable	-0-	-0-
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	-0-	28
Due from other governments	-0-	-0-
Notes receivable	-0-	-0-
Furniture, equipment	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-
Land	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 34	$ 3,770
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ -0-	$ -0-
Interfund payables	-0-	-0-
Due to other governments	-0-	-0-
Deferred revenue	-0-	-0-
Deposits	-0-	-0-
Notes payable	-0-	-0-
Other liabilities	-0-	-0-
Total Liabilities	-0-	-0-
Fund Balances:		
Reserved:		
Encumbrances & contracts	-0-	-0-
Other	-0-	-0-
Unreserved	34	3,770
Total Fund Balances	34	3,770
Total Liabilities and Fund Balances	$ 34	$ 3,770

Expendable Trust Funds

Self Insurance Trust	State Library Gift	Indigent Accident Account	State Park Grant and Gift	Historical Dedicated Trust
$ 5,354,990	$ 905	$ 665,037	$ 73,443	$ 445,403
-0-	-0-	-0-	-0-	-0-
269	-0-	-0-	-0-	271
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	14,010	-0-	-0-
289,631	-0-	16,792	1,839	15,036
176,556	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 5,821,446	$ 905	$ 695,839	$ 75,282	$ 460,710
$ 125,811	$ -0-	$ 49,040	$ -0-	$ 101
26,008	-0-	3,494	-0-	196
-0-	-0-	-0-	-0-	23
6,284	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
158,103	-0-	52,534	-0-	320
-0-	771	-0-	-0-	1,576
-0-	-0-	-0-	-0-	-0-
5,663,343	134	643,305	75,282	458,814
5,663,343	905	643,305	75,282	460,390
$ 5,821,446	$ 905	$ 695,839	$ 75,282	$ 460,710

State of Nevada

Combining Balance Sheet
All Fudiciary Funds
June 30, 1984

	Abandoned Property Trust	Rural Rehabilitation Trust
ASSETS		
Cash and cash equivalents	$ 2,161,236	$ 14,541
Investments (at cost)	-0-	-0-
Accounts receivable	-0-	-0-
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	1,765
Other receivables	-0-	-0-
Interfund receivables	4,585	-0-
Due from other governments	-0-	-0-
Notes receivable	-0-	148,813
Furniture, equipment	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-
Land	-0-	-0-
Other assets	55,492	-0-
Total Assets	$ 2,221,313	$ 165,119
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ -0-	$ 150
Interfund payables	2,112,487	-0-
Due to other governments	-0-	-0-
Deferred revenue	-0-	-0-
Deposits	-0-	-0-
Notes payable	-0-	-0-
Other liabilities	8,326	-0-
Total Liabilities	2,120,813	150
Fund Balances:		
Reserved:		
Encumbrances & contracts	-0-	-0-
Other	-0-	-0-
Unreserved	100,500	164,969
Total Fund Balances	100,500	164,969
Total Liabilities and Fund Balances	$ 2,221,313	$ 165,119

Expendable Trust Funds

Child Welfare Trust	Public Assistance Trust	Special Silicosis	Revenue Sharing Trust	Prisoner's Personal Property
$ 76,583	$ 2,402	$ 80,960	$ 112,478	$ 117,568
-0-	-0-	-0-	-0-	-0-
2,023	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
1,578	-0-	-0-	-0-	2,363
24,656	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 104,840	$ 2,402	$ 80,960	$ 112,478	$ 119,931
$ 953	$ -0-	$ 113	$ -0-	$ -0-
25,390	2,402	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	112,478	100,000
26,343	2,402	113	112,478	100,000
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
78,497	-0-	80,847	-0-	19,931
78,497	-0-	80,847	-0-	19,931
$ 104,840	$ 2,402	$ 80,960	$ 112,478	$ 119,931

State of Nevada

Combining Balance Sheet
All Fudiciary Funds
June 30, 1984

	Supplemental CCRT Reserve	Subsequent Injury
ASSETS		
Cash and cash equivalents	$ 4,404	$ 327,600
Investments (at cost)	-0-	-0-
Accounts receivable	-0-	-0-
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	9,715,566	9,007
Due from other governments	-0-	-0-
Notes receivable	-0-	-0-
Furniture, equipment	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-
Land	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 9,719,970	$ 336,607
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ -0-	$ -0-
Interfund payables	-0-	-0-
Due to other governments	4,896	-0-
Deferred revenue	-0-	3,225
Deposits	-0-	-0-
Notes payable	-0-	-0-
Other liabilities	-0-	-0-
Total Liabilities	4,896	3,225
Fund Balances:		
Reserved:		
Encumbrances & contracts	-0-	-0-
Other	-0-	-0-
Unreserved	9,715,074	333,382
Total Fund Balances	9,715,074	333,382
Total Liabilities and Fund Balances	$ 9,719,970	$ 336,607

Expendable Trust Funds			Nonexpendable Trust Funds	
Uninsured Employers Claim	Interim Finance Contingency	Care of Sites for Radioactive Waste Disposal	N NV Child Home Henry Woods Christmas	WICHE Student Loan
$ 182,907	$ 2,187,923	$ 1,211,780	$ 29,142	$ 661,439
-0-	-0-	-0-	18,500	-0-
-0-	-0-	-0-	-0-	648
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	243,450
-0-	-0-	-0-	-0-	-0-
3,161	2,403,085	33,111	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	2,671,124
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 186,068	$ 4,591,008	$ 1,244,891	$ 47,642	$ 3,576,661
$ -0-	$ 5,399	$ -0-	$ -0-	$ 41
37,652	374,647	-0-	-0-	38,951
-0-	-0-	-0-	-0-	-0-
5,485	-0-	34,479	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
43,137	380,046	34,479	-0-	38,992
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	36,182	-0-
142,931	4,210,962	1,210,412	11,460	3,537,669
142,931	4,210,962	1,210,412	47,642	3,537,669
$ 186,068	$ 4,591,008	$ 1,244,891	$ 47,642	$ 3,576,661

State of Nevada

Combining Balance Sheet
All Fudiciary Funds
June 30, 1984

	Nonexpendable Trust Funds	
	Post Retirement	Permanent School
ASSETS		
Cash and cash equivalents	$ -0-	$ 16,320,482
Investments (at cost)	-0-	5,310,314
Accounts receivable	-0-	-0-
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	113,877
Other receivables	-0-	4,788
Interfund receivables	-0-	706,014
Due from other governments	-0-	513,850
Notes receivable	-0-	-0-
Furniture, equipment	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-
Land	-0-	2,591
Other assets	-0-	-0-
Total Assets	$ -0-	$ 22,971,916
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ -0-	$ -0-
Interfund payables	-0-	486,056
Due to other governments	-0-	-0-
Deferred revenue	-0-	-0-
Deposits	-0-	-0-
Notes payable	-0-	-0-
Other liabilities	-0-	111,911
Total Liabilities	-0-	597,967
Fund Balances:		
Reserved:		
Encumbrances & contracts	-0-	-0-
Other	-0-	22,230,454
Unreserved	-0-	143,495
Total Fund Balances	-0-	22,373,949
Total Liabilities and Fund Balances	$ -0-	$ 22,971,916

Pension Trust Funds				
Legislators Retirement System	Silicosis and Disabled Pension	Police/ Firemen's Retirement	Public Employees' Retirement	Deferred Compensation
$ 1,000	$ 5,293,292	$ -0-	$ 1,206,000	$ -0-
1,110,000	-0-	-0-	1,355,785,000	6,974,717
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
31,000	-0-	-0-	46,470,000	-0-
-0-	-0-	-0-	9,422,000	-0-
-0-	147,644	206,984,000	-0-	152,723
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
6,000	-0-	-0-	-0-	-0-
<3,000>	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	222,000	-0-
$ 1,145,000	$ 5,440,936	$ 206,984,000	$1,413,105,000	$ 7,127,440
$ -0-	$ -0-	$ -0-	$ 885,000	$ -0-
-0-	-0-	-0-	206,984,000	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	240,000	-0-
-0-	-0-	-0-	583,000	-0-
-0-	-0-	-0-	208,692,000	-0-
-0-	-0-	-0-	-0-	-0-
1,141,000	-0-	206,984,000	1,204,413,000	7,127,440
4,000	5,440,936	-0-	-0-	-0-
1,145,000	5,440,936	206,984,000	1,204,413,000	7,127,440
$ 1,145,000	$ 5,440,936	$ 206,984,000	$1,413,105,000	$ 7,127,440

State of Nevada

Combining Balance Sheet
All Fudiciary Funds
June 30, 1984

	Distributive School	Intergovernment Trust
ASSETS		
Cash and cash equivalents	$ 18,923,086	$ 2,186,842
Investments (at cost)	-0-	-0-
Accounts receivable	-0-	-0-
Taxes receivable	7,250	1,994,699
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	1,079,414	23,484,279
Due from other governments	795,112	102,851
Notes receivable	-0-	-0-
Furniture, equipment	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-
Land	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 20,804,862	$ 27,768,671
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ -0-	$ -0-
Interfund payables	20,803,562	10,702,795
Due to other governments	-0-	17,027,421
Deferred revenue	-0-	-0-
Deposits	-0-	-0-
Notes payable	-0-	-0-
Other liabilities	1,300	38,455
Total Liabilities	20,804,862	27,768,671
Fund Balances:		
Reserved:		
Encumbrances & contracts	-0-	-0-
Other	-0-	-0-
Unreserved	-0-	-0-
Total Fund Balances	-0-	-0-
Total Liabilities and Fund Balances	$ 20,804,862	$ 27,768,671

Agency Funds

Motor Vehicle	Restitution Trust	Social Security Revolving	Athletic Commission Trust	Local Gov Pooled Investment
$ 7,249,855	$ 344,412	$ 40,606	$ 44,600	$ 1,618,000
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
3,237	11,487	-0-	-0-	49,125
-0-	-0-	15,740	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 7,253,092	$ 355,899	$ 56,346	$ 44,600	$ 1,667,125
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
3,240,224	-0-	-0-	-0-	-0-
3,039,189	-0-	56,346	-0-	1,667,125
-0-	-0-	-0-	-0-	-0-
967,340	-0-	-0-	44,600	-0-
-0-	-0-	-0-	-0-	-0-
6,339	355,899	-0-	-0-	-0-
7,253,092	355,899	56,346	44,600	1,667,125
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
$ 7,253,092	$ 355,899	$ 56,346	$ 44,600	$ 1,667,125

State of Nevada

Combining Balance Sheet
All Fudiciary Funds
June 30, 1984

	Payroll Trust	Stale Claims
ASSETS		
Cash and cash equivalents	$ 867,140	$ 86,047
Investments (at cost)	-0-	-0-
Accounts receivable	-0-	-0-
Taxes receivable	-0-	-0-
Accrued interest and dividends	-0-	-0-
Other receivables	-0-	-0-
Interfund receivables	855,625	-0-
Due from other governments	-0-	-0-
Notes receivable	-0-	-0-
Furniture, equipment	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-
Land	-0-	-0-
Other assets	-0-	-0-
Total Assets	$ 1,722,765	$ 86,047
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accruals	$ -0-	$ -0-
Interfund payables	809	86,047
Due to other governments	-0-	-0-
Deferred revenue	-0-	-0-
Deposits	-0-	-0-
Notes payable	-0-	-0-
Other liabilities	1,721,956	-0-
Total Liabilities	1,722,765	86,047
Fund Balances:		
Reserved:		
Encumbrances & contracts	-0-	-0-
Other	-0-	-0-
Unreserved	- -	-0-
Total Fund Balances	-0-	-0-
Liabilities and Fund Balances	$ 1,722,765	$ 86,047

Agency Funds			Total all Funds	
Dept. of Taxation Bond Trust	Gaming Tax Surety Bond Trust	Labor Commissioner Bond Trust	1984	1983
$ 2,606,383	$ 3,750	$ 3,000	$ 185,944,901	$ 139,737,177
-0-	-0-	-0-	1,369,212,521	1,222,161,305
-0-	-0-	-0-	56,591	41,817
-0-	-0-	-0-	2,001,949	141,274
-0-	-0-	-0-	46,860,092	22,679,835
-0-	-0-	-0-	9,440,798	9,292,587
86,507	-0-	-0-	246,166,253	205,757,193
-0-	-0-	-0-	1,628,765	1,411,787
-0-	-0-	-0-	2,819,937	2,365,747
-0-	-0-	-0-	6,000	7,000
-0-	-0-	-0-	<3,000>	<3,000>
-0-	-0-	-0-	2,591	2,591
-0-	-0-	-0-	277,692	230,358
$ 2,692,890	$ 3,750	$ 3,000	$1,864,415,090	$1,603,825,671
$ -0-	$ -0-	$ -0-	$ 1,209,679	$ 1,109,378
-0-	-0-	-0-	245,011,160	187,550,284
-0-	-0-	-0-	21,798,000	26,537,722
-0-	-0-	-0-	49,473	45,236
2,692,890	3,750	3,000	3,711,580	3,134,994
-0-	-0-	-0-	240,000	260,000
-0-	-0-	-0-	3,581,941	3,587,130
2,692,890	3,750	3,000	275,601,833	222,224,744
-0-	-0-	-0-	2,956	2,508
-0-	-0-	-0-	1,441,932,076	1,273,779,670
-0-	-0-	-0-	146,878,225	107,818,749
-0-	-0-	-0-	1,588,813,257	1,381,600,927
$ 2,692,890	$ 3,750	$ 3,000	$1,864,415,090	$1,603,825,671

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1984

	Unemployment Compensation	Reserve Statutory Contingency
Revenues:		
Federal	$ 16,694,741	$ -0-
Taxes	90,647,356	-0-
Licenses, fees and permits	-0-	-0-
Sales	-0-	-0-
Interest	9,928,844	-0-
Insurance premiums	-0-	-0-
Donations	-0-	-0-
Other	-0-	27,483
Total Revenues	117,270,941	27,483
Expenditures:		
General government	96,191,060	289,826
Health and social services	-0-	-0-
Education and support services	-0-	-0-
Law, justice and public safety	-0-	34,551
Recreation and resource development	-0-	-0-
Other	-0-	-0-
Total Expenditures	96,191,060	324,377
Excess of Revenues over <under> Expenditures	21,079,881	<296,894>
Other Financing Sources <Uses>:		
Operating transfers in	-0-	840,858
Operating transfers out	-0-	<561,170>
Total Other Financing Sources <Uses>	-0-	279,688
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	21,079,881	<17,206>
Beginning fund balances	91,501,847	823,882
Adj to beginning fund balances	-0-	-0-
Beginning Fund Balances as Adjusted	91,501,847	823,882
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 112,581,728	$ 806,676

Human Resources Gift	Dept. of Con. & Nat. Res. Gift	Equal Rights Commission Gift	Escheated Estates	Emergency Fund
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
9,388	98,887	-0-	60,089	-0-
-0-	-0-	-0-	-0-	-0-
48,826	-0-	233	-0-	-0-
7	-0-	-0-	16,374	-0-
58,221	98,887	233	76,463	-0-
-0-	-0-	115	-0-	-0-
682,859	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	22,000
-0-	9,600	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
682,859	9,600	115	-0-	22,000
<624,638>	89,287	118	76,463	<22,000>
623,125	-0-	-0-	-0-	59,319
-0-	-0-	-0-	<76,463>	<13,623>
623,125	-0-	-0-	<76,463>	45,696
<1,513>	89,287	118	-0-	23,696
392,387	899,680	231	-0-	46,797
-0-	-0-	-0-	-0-	-0-
392,387	899,680	231	-0-	46,797
-0-	-0-	-0-	-0-	-0-
$ 390,874	$ 988,967	$ 349	$ -0-	$ 70,493

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1984

	Indian Commission Gift	Education Gift
Revenues:		
Federal	$ -0-	$ -0-
Taxes	-0-	-0-
Licenses, fees and permits	-0-	-0-
Sales	-0-	-0-
Interest	-0-	-0-
Insurance premiums	-0-	-0-
Donations	-0-	3,781
Other	-0-	28
Total Revenues	-0-	3,809
Expenditures:		
General government	-0-	-0-
Health and social services	-0-	-0-
Education and support services	-0-	39
Law, justice and public safety	-0-	-0-
Recreation and resource development	-0-	-0-
Other	-0-	-0-
Total Expenditures	-0-	39
Excess of Revenues over <under> Expenditures	-0-	3,770
Other Financing Sources <Uses>:		
Operating transfers in	-0-	-0-
Operating transfers out	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	-0-	3,770
Beginning fund balances	34	-0-
Adj to beginning fund balances	-0-	-0-
Beginning Fund Balances as Adjusted	34	-0-
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 34	$ 3,770

Self Insurance Trust	State Library Gift	Indigent Accident Account	State Park Grant and Gift	Historical Dedicated Trust
$ -0-	$ -0-	$ -0-	$ -0-	$ 8,639
-0-	-0-	795,153	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	23,087
403,415	-0-	32,915	2,639	47,725
19,768,136	-0-	-0-	-0-	-0-
-0-	905	-0-	2,750	15,015
-0-	-0-	-0-	-0-	-0-
20,171,551	905	828,068	5,389	94,466
-0-	-0-	-0-	-0-	-0-
14,482,880	-0-	182,645	-0-	-0-
-0-	-0-	-0-	-0-	100,554
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
14,482,880	-0-	182,645	-0-	100,554
5,688,671	905	645,423	5,389	<6,088>
-0-	-0-	-0-	-0-	-0-
<25,328>	-0-	<2,906>	-0-	<11,967>
<25,328>	-0-	<2,906>	-0-	<11,967>
5,663,343	905	642,517	5,389	<18,055>
-0-	-0-	-0-	66,493	-0-
-0-	-0-	-0-	3,400	-0-
-0-	-0-	-0-	69,893	-0-
-0-	-0-	788	-0-	478,445
$ 5,663,343	$ 905	$ 643,305	$ 75,282	$ 460,390

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1984

	Abandoned Property Trust	Rural Rehabilitation Trust
Revenues:		
Federal	$ -0-	$ -0-
Taxes	-0-	-0-
Licenses, fees and permits	-0-	-0-
Sales	-0-	-0-
Interest	-0-	8,369
Insurance premiums	-0-	-0-
Donations	-0-	-0-
Other	2,187,987	-0-
Total Revenues	2,187,987	8,369
Expenditures:		
General government	-0-	-0-
Health and social services	-0-	-0-
Education and support services	-0-	-0-
Law, justice and public safety	-0-	-0-
Recreation and resource development	-0-	150
Other	-0-	616
Total Expenditures	-0-	766
Excess of Revenues over <under> Expenditures	2,187,987	7,603
Other Financing Sources <Uses>:		
Operating transfers in	-0-	-0-
Operating transfers out	<2,112,487>	-0-
Total Other Financing Sources <Uses>	<2,112,487>	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	75,500	7,603
Beginning fund balances	25,000	157,366
Adj to beginning fund balances	-0-	-0-
Beginning Fund Balances as Adjusted	25,000	157,366
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 100,500	$ 164,969

Child Welfare Trust	Public Assistance Trust	Special Silicosis	Revenue Sharing Trust	Prisoner's Personal Property
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	7,658
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
357,258	21,118	-0-	-0-	-0-
357,258	21,118	-0-	-0-	7,658
-0-	-0-	-0-	-0-	-0-
351,153	12,205	20,488	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
351,153	12,205	20,488	-0-	-0-
6,105	8,913	<20,488>	-0-	7,658
-0-	-0-	-0-	-0-	-0-
-0-	<8,913>	-0-	-0-	-0-
-0-	<8,913>	-0-	-0-	-0-
6,105	-0-	<20,488>	-0-	7,658
72,392	-0-	101,335	-0-	12,273
-0-	-0-	-0-	-0-	-0-
72,392	-0-	101,335	-0-	12,273
-0-	-0-	-0-	-0-	-0-
$ 78,497	$ -0-	$ 80,847	$ -0-	$ 19,931

State of Nevada

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1984

	Supplemental CCRT Reserve	Subsequent Injury
Revenues:		
Federal	$ -0-	$ -0-
Taxes	-0-	-0-
Licenses, fees and permits	-0-	-0-
Sales	-0-	-0-
Interest	1,108	33,613
Insurance premiums	-0-	-0-
Donations	-0-	-0-
Other	9,715,074	-0-
Total Revenues	9,716,182	33,613
Expenditures:		
General government	1,108	-0-
Health and social services	-0-	17,272
Education and support services	-0-	-0-
Law, justice and public safety	-0-	-0-
Recreation and resource development	-0-	-0-
Other	-0-	-0-
Total Expenditures	1,108	17,272
Excess of Revenues over <under> Expenditures	9,715,074	16,341
Other Financing Sources <Uses>:		
Operating transfers in	-0-	-0-
Operating transfers out	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	9,715,074	16,341
Beginning fund balances	-0-	22,063
Adj to beginning fund balances	-0-	294,978
Beginning Fund Balances as Adjusted	-0-	317,041
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 9,715,074	$ 333,382

Uninsured Employers Claim	Interim Finance Contingency	Care of Sites for Radioactive Waste Disposal	Total All Funds 1984	Total All Funds 1983
$ -0-	$ -0-	$ -0-	$ 16,703,380	$ 26,283,508
300,172	-0-	-0-	91,742,681	60,674,481
-0-	-0-	73,861	73,861	137,303
-0-	-0-	-0-	23,087	-0-
8,520	-0-	121,307	10,764,477	14,311,252
-0-	-0-	-0-	19,768,136	-0-
-0-	-0-	-0-	71,510	190,245
15,913	-0-	-0-	12,341,242	968,119
324,605	-0-	195,168	151,488,374	102,564,908
-0-	23,600	-0-	96,505,709	405,173
181,674	-0-	-0-	15,931,176	144,056,644
-0-	-0-	-0-	100,593	1,370
-0-	-0-	-0-	56,551	216,047
-0-	-0-	-0-	9,750	20,851
-0-	-0-	-0-	616	266
181,674	23,600	-0-	112,604,395	144,700,351
142,931	<23,600>	195,168	38,883,979	<42,135,443>
-0-	5,388	-0-	1,528,690	4,889,029
-0-	<1,723,124>	<42,996>	<4,578,977>	<1,321,093>
-0-	<1,717,736>	<42,996>	<3,050,287>	3,567,936
142,931	<1,741,336>	152,172	35,833,692	<38,567,507>
-0-	5,952,388	1,058,240	101,132,408	140,098,115
-0-	<90>	-0-	298,288	<164,880>
-0-	5,952,298	1,058,240	101,430,696	139,933,235
-0-	-0-	-0-	479,233	<13,522>
$ 142,931	$ 4,210,962	$ 1,210,412	$ 137,743,621	$ 101,352,206

State of Nevada

Combining Statement of Revenues, Expenses, and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1984

	N NV Child Home Henry Woods Christmas	WICHE Student Loan
Operating Revenues:		
Interest	$ 3,839	$ 68,320
Fines	-0-	-0-
Other	-0-	-0-
Total Operating Revenues	3,839	68,320
Operating Expenses:		
Benefit payments	-0-	-0-
Investment expense	-0-	-0-
Stipends	-0-	-0-
Education and support services	-0-	692,300
Other	1,705	-0-
Total Operating Expenses	1,705	692,300
Operating Income <Loss>	2,134	<623,980>
Nonoperating Revenues <Expenses>:		
Operating transfers in	-0-	865,387
Total Nonoperating Revenues <Expenses>	-0-	865,387
Net Income <Loss>	2,134	241,407
Beginning fund balances	46,079	3,288,020
Adj to beginning fund balances	<571>	8,242
Beginning Fund Balances as Adjusted	45,508	3,296,262
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 47,642	$ 3,537,669

Post Retirement	Permanent School	Total All Funds 1984	Total All Funds 1983
$ -0-	$ 2,176,434	$ 2,248,593	$ 3,371,569
-0-	1,902,400	1,902,400	1,446,470
-0-	317,065	317,065	79,772
-0-	4,395,899	4,468,058	4,897,811
-0-	-0-	-0-	1,988,000
-0-	-0-	-0-	8,000
-0-	-0-	-0-	709,300
-0-	2,172,646	2,864,946	2,083,737
-0-	-0-	1,705	9,784
-0-	2,172,646	2,866,651	4,798,821
-0-	2,223,253	1,601,407	98,990
-0-	76,463	941,850	892,875
-0-	76,463	941,850	892,875
-0-	2,299,716	2,543,257	991,865
33,000	20,071,307	23,438,406	45,768,231
-0-	2,926	10,597	<2,813,690>
33,000	20,074,233	23,449,003	42,954,541
<33,000>	-0-	<33,000>	<20,508,000>
$ -0-	$ 22,373,949	$ 25,959,260	$ 23,438,406

State of Nevada

Combining Statement of Revenues, Expenses, and Changes in Fund Balances
All Pension Trust Funds
For the Fiscal Year Ended June 30, 1984

	Legislators Retirement System	Silicosis and Disabled Pension
Operating Revenues:		
Interest	$ 109,000	$ 565,173
Investment gain	1,000	-0-
Retirement contributions	12,000	-0-
Other	-0-	-0-
Total Operating Revenues	122,000	565,173
Operating Expenses:		
Benefit payments	149,000	499,552
Investment expense	-0-	-0-
Investment loss	-0-	-0-
Refunds	4,000	-0-
Administrative expense	7,000	-0-
Total Operating Expenses	160,000	499,552
Operating Income <Loss>	<38,000>	65,621
Nonoperating Revenues <Expenses>:		
Operating transfers in	-0-	-0-
Operating transfers out	-0-	-0-
Total Nonoperating Revenues <Expenses>	-0-	-0-
Net Income <Loss>	<38,000>	65,621
Beginning fund balances	1,183,000	5,375,315
Adj to beginning fund balances	-0-	-0-
Beginning Fund Balances as Adjusted	1,183,000	5,375,315
Residual equity transfers	-0-	-0-
Fund Balances - June 30	$ 1,145,000	$ 5,440,936

Police/ Firemen's Retirement	Public Employees' Retirement	Deferred Compensation	Total All Funds 1984	Total All Funds 1983
$ -0-	$ 119,961,000	$ -0-	$ 120,635,173	$ 110,607,449
-0-	1,036,000	598,520	1,635,520	16,771,000
19,710,000	113,320,000	2,387,777	135,429,777	131,723,000
45,000	366,000	-0-	411,000	-0-
19,755,000	234,683,000	2,986,297	258,111,470	259,101,449
7,244,000	51,358,000	405,254	59,655,806	49,087,721
-0-	1,082,000	788	1,082,788	690,000
-0-	23,487,000	34,611	23,521,611	23,000
732,000	7,835,000	-0-	8,571,000	7,233,000
115,000	1,440,000	-0-	1,562,000	858,000
8,091,000	85,202,000	440,653	94,393,205	57,891,721
11,664,000	149,481,000	2,545,644	163,718,265	201,209,728
13,672,000	-0-	-0-	13,672,000	735,000
-0-	<13,672,000>	-0-	<13,672,000>	<735,000>
13,672,000	<13,672,000>	-0-	-0-	-0-
25,336,000	135,809,000	2,545,644	163,718,265	201,209,728
181,213,000	1,069,039,000	4,581,796	1,261,392,111	1,055,600,587
-0-	-0-	-0-	-0-	-0-
181,213,000	1,069,039,000	4,581,796	1,261,392,111	1,055,600,587
435,000	<435,000>	-0-	-0-	-0-
$ 206,984,000	$1,204,413,000	$ 7,127,440	$1,425,110,376	$1,256,810,315

State of Nevada

Combining Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1984

	N NV Child Home Henry Wood Christmas	WICHE Student Loan
Sources of cash		
From operations		
Operating income <loss>	$ 2,134	$ <623,980>
Items not requiring <providing> cash		
Decrease <increase> in accrued interest and other receivables	-0-	<47,333>
Decrease <increase> in interfund receivables	571	-0-
Increase in due from other governments	-0-	-0-
Increase <decrease> in interfund payables	-0-	<57,949>
Increase in estimated stipends not requiring repayment	-0-	692,300
Other	-0-	-0-
Cash provided by operations	2,705	<36,962>
Nonoperating revenue <expenses>	-0-	865,387
Note principal collections	-0-	39,849
Decrease in investments	26,142	-0-
Prior period adjustment	<571>	-0-
Total sources of cash	28,276	868,274
Applications of cash		
Student loans issued	-0-	1,153,850
Purchase of investments	-0-	-0-
Transfer to General Fund	-0-	-0-
Total applications of cash	-0-	1,153,850
INCREASE <DECREASE> IN CASH	28,276	<285,576>
Cash at beginning of period	866	947,015
Cash at end of period	$ 29,142	$ 661,439

Post Retirement	Permanent School	Total All Funds 1984	Total All Funds 1983
$ -0-	$ 2,223,253	$ 1,601,407	$ 98,990
-0-	232,914	185,581	575,765
-0-	<657,718>	<657,147>	86,648
-0-	<41,827>	<41,827>	<77,212>
-0-	250,604	192,655	<321,602>
-0-	-0-	692,300	709,300
-0-	-0-	-0-	8,242
-0-	2,007,226	1,972,969	1,080,131
-0-	76,463	941,850	892,875
-0-	799	40,648	22,571
33,000	-0-	59,142	21,718,441
-0-	2,926	2,355	<130,530>
33,000	2,087,414	3,016,964	23,583,488
-0-	-0-	1,153,850	1,190,200
-0-	3,939,641	3,939,641	4,386
33,000	-0-	33,000	20,508,000
33,000	3,939,641	5,126,491	21,702,586
-0-	<1,852,227>	<2,109,527>	1,880,902
-0-	18,172,709	19,120,590	17,239,688
$ -0-	$ 16,320,482	$ 17,011,063	$ 19,120,590

State of Nevada

Combining Statement of Changes in Financal Position

All Pension Trust Funds

For the Fiscal Year Ended June 30, 1984

	Legislators' Retirement System	Silicosis/ Disabled Pension
Sources of cash		
From operations		
Operating income <loss>	$ <38,000>	$ 65,621
Items not requiring <providing> cash		
Depreciation and amortization	-0-	-0-
Decrease <increase> in accrued interest and dividends	<4,000>	<47,824>
Decrease <increase> in other receivables	-0-	-0-
Decrease <increase> in interfund receivables	-0-	-0-
Increase <decrease> in accounts payable and accruals	-0-	-0-
Increase <decrease> in interfund payables	-0-	-0-
Loss <gain> on sale of investments	<1,000>	-0-
Allowance for loan losses	-0-	-0-
Cash provided by operations	<43,000>	17,797
Nonoperating revenue <expenses>	-0-	-0-
Proceeds from sale of investments	1,897,000	-0-
Increase in other liabilities	-0-	-0-
Decreases in other assets	-0-	-0-
Total sources of cash	1,854,000	17,797
Applications of cash		
Purchase of investments	1,854,000	-0-
Decrease in notes payable	-0-	-0-
Decrease in loan deposits and commitments	-0-	-0-
Total applications of cash	1,854,000	-0-
INCREASE <DECREASE> IN CASH	-0-	17,797
Cash at beginning of period	1,000	5,275,495
Cash at end of period	$ 1,000	$ 5,293,292

Police/ Firemen's Retirement	Public Employees' Retirement	Deferred Compensation	Total All Funds 1984	Total All Funds 1983
$ 11,664,000	$ 149,481,000	$ 2,545,644	$ 163,718,265	$ 201,209,728
-0-	1,477,000	-0-	1,477,000	2,055,000
-0-	<24,025,000>	-0-	<24,076,824>	<4,982,748>
-0-	<135,000>	-0-	<135,000>	<1,974,000>
<25,771,000>	-0-	<57,456>	<25,828,456>	<31,085,000>
-0-	16,000	-0-	16,000	319,000
-0-	25,771,000	-0-	25,771,000	31,084,000
-0-	<1,036,000>	-0-	<1,037,000>	<16,748,000>
-0-	23,487,000	-0-	23,487,000	-0-
<14,107,000>	175,036,000	2,488,188	163,391,985	179,877,980
13,672,000	<13,672,000>	-0-	-0-	-0-
-0-	1,963,621,000	-0-	1,965,518,000	2,217,830,000
-0-	292,000	-0-	292,000	162,000
435,000	<459,000>	-0-	<24,000>	278,000
-0-	2,124,818,000	2,488,188	2,129,177,985	2,398,147,980
-0-	2,123,806,000	2,488,188	2,128,148,188	2,396,753,000
-0-	20,000	-0-	20,000	20,000
-0-	-0-	-0-	-0-	1,155,000
-0-	2,123,826,000	2,488,188	2,128,168,188	2,397,928,000
-0-	992,000	-0-	1,009,797	219,980
-0-	214,000	-0-	5,490,495	5,270,515
$ -0-	$ 1,206,000	$ -0-	$ 6,500,292	$ 5,490,495

State of Nevada

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Fiscal Year Ended June 30, 1984

	Balance July 1, 1983	Additions	Deductions	Balance June 30, 1984
DISTRIBUTIVE SCHOOL				
ASSETS				
Cash	$ 1,469,208	$ 190,868,115	$ 173,414,237	$ 18,923,086
Taxes receivable	-0-	14,114,186	14,106,936	7,250
Interfund receivables	838,167	163,915,231	163,673,984	1,079,414
Due from other governments	-0-	11,872,900	11,077,788	795,112
Total Assets	$ 2,307,375	$ 380,770,432	$ 362,272,945	$ 20,804,862
LIABILITIES				
Interfund payables	$ 1,314,412	$ 20,803,562	$ 1,314,412	$ 20,803,562
Due to other governments	992,963	-0-	992,963	-0-
Other liabilities	-0-	11,468	10,168	1,300
Total Liabilities	$ 2,307,375	$ 20,815,030	$ 2,317,543	$ 20,804,862
INTERGOVERNMENTAL TRUST				
ASSETS				
Cash	$ 1,796,253	$ 287,112,906	$ 286,722,317	$ 2,186,842
Taxes receivable	-0-	18,484,207	16,489,508	1,994,699
Interfund receivables	20,492,866	270,169,322	267,177,909	23,484,279
Due from other governments	-0-	3,549,903	3,447,052	102,851
Total Assets	$ 22,289,119	$ 579,316,338	$ 573,836,786	$ 27,768,671
LIABILITIES				
Interfund payables	$ 33,935	$ 17,743,401	$ 7,074,541	$ 10,702,795
Due to other governments	22,250,119	262,669,311	267,892,009	17,027,421
Other liabilities	5,065	33,390	-0-	38,455
Total Liabilities	$ 22,289,119	$ 280,446,102	$ 274,966,550	$ 27,768,671
MOTOR VEHICLE				
ASSETS				
Cash	$ 6,243,003	$ 80,814,866	$ 79,808,014	$ 7,249,855
Interfund receivables	-0-	3,237	-0-	3,237
Total Assets	$ 6,243,003	$ 80,818,103	$ 79,808,014	$ 7,253,092
LIABILITIES				
Interfund payables	$ 2,760,945	$ 55,620,182	$ 55,140,903	$ 3,240,224
Due to other governments	1,353,434	24,666,947	22,981,192	3,039,189
Deposits	838,447	276,732	147,839	967,340
Other liabilities	1,290,177	200,605	1,484,443	6,339
Total Liabilities	$ 6,243,003	$ 80,764,466	$ 79,754,377	$ 7,253,092

State of Nevada

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Fiscal Year Ended June 30, 1984

	Balance July 1, 1983	Additions	Deductions	Balance June 30, 1984
RESTITUTION TRUST				
ASSETS				
Cash	$ 309,988	$ 206,416	$ 171,992	$ 344,412
Receivables	-0-	217,903	206,416	11,487
Total Assets	$ 309,988	$ 424,319	$ 378,408	$ 355,899
LIABILITIES				
Payables	$ -0-	$ 160,299	$ 160,299	$ -0-
Other liabilities	309,988	217,903	171,992	355,899
Total Liabilities	$ 309,988	$ 378,202	$ 332,291	$ 355,899
SOCIAL SECURITY REVOLVING				
ASSETS				
Cash	$ 3,887	$ 2,592,020	$ 2,555,301	$ 40,606
Due from other governments	-0-	15,740	-0-	15,740
Total Assets	$ 3,887	$ 2,607,760	$ 2,555,301	$ 56,346
LIABILITIES				
Due to federal government	$ 3,887	$ 2,607,760	$ 2,555,301	$ 56,346
ATHLETIC COMMISSION TRUST				
ASSETS				
Cash	$ -0-	$ 55,703	$ 11,103	$ 44,600
LIABILITIES				
Interfund payables	$ -0-	$ 3,720	$ 3,720	$ -0-
Deposits	-0-	55,703	11,103	44,600
Total Liabilities	$ -0-	$ 59,423	$ 14,823	$ 44,600
LOCAL GOVERNMENT POOLED INVESTMENT				
ASSETS				
Cash	$ 1,744,236	$ 2,297,872	$ 2,424,108	$ 1,618,000
Interest receivable	23,188	236,361	210,424	49,125
Due from other governments	939,764	6,390	946,154	-0-
Total Assets	$ 2,707,188	$ 2,540,623	$ 3,580,686	$ 1,667,125
LIABILITIES				
Interfund payables	$ 939,764	$ 1,018,490	$ 1,958,254	$ -0-
Due to other governments	1,767,424	2,297,872	2,398,171	1,667,125
Total Liabilities	$ 2,707,188	$ 3,316,362	$ 4,356,425	$ 1,667,125

State of Nevada

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 1984

	Balance July 1, 1983	Additions	Deductions	Balance June 30, 1984
PAYROLL TRUST				
ASSETS				
Cash	$ 894,713	$ 171,068,550	$ 171,096,123	$ 867,140
Other receivables	-0-	51,666	51,666	-0-
Interfund receivables	-0-	171,016,884	170,161,259	855,625
Total Assets	$ 894,713	$ 342,137,100	$ 341,309,048	$ 1,722,765
LIABILITIES				
Interfund payables	$ 2,962	$ 809	$ 2,962	$ 809
Other liabilities	891,751	171,068,550	170,238,345	1,721,956
Total Liabilities	$ 894,713	$ 171,069,359	$ 170,241,307	$ 1,722,765
STALE CLAIMS				
ASSETS				
Cash	$ 91,840	$ 198,264	$ 204,057	$ 86,047
LIABILITIES				
Interfund payables	$ -0-	$ 290,104	$ 204,057	$ 86,047
Other liabilities	91,840	-0-	91,840	-0-
Total Liabilities	$ 91,840	$ 290,104	$ 295,897	$ 86,047
DEPT. OF TAXATION BOND TRUST				
ASSETS				
Cash	$ 2,291,047	$ 920,102	$ 604,766	$ 2,606,383
Interfund receivables	-0-	86,507	-0-	86,507
Total Assets	$ 2,291,047	$ 1,006,609	$ 604,766	$ 2,692,890
LIABILITIES				
Deposits	$ 2,291,047	$ 1,006,609	$ 604,766	$ 2,692,890
GAMING TAX SURETY BOND TRUST				
ASSETS				
Cash	$ 2,500	$ 30,300	$ 29,050	$ 3,750
LIABILITIES				
Deposits	$ 2,500	$ 30,300	$ 29,050	$ 3,750
LABOR COMMISSIONER BOND TRUST				
ASSETS				
Cash	$ 3,000	$ 1,500	$ 1,500	$ 3,000
LIABILITIES				
Deposits	$ 3,000	$ 1,500	$ 1,500	$ 3,000

State of Nevada

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Fiscal Year Ended June 30, 1984

	Balance July 1, 1983	Additions	Deductions	Balance June 30, 1984
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash	$ 14,849,675	$ 736,166,614	$ 717,042,568	$ 33,973,721
Taxes receivable	-0-	32,598,393	30,596,444	2,001,949
Accrued interest	23,188	236,361	210,424	49,125
Interfund receivables	21,331,033	605,191,181	601,013,152	25,509,062
Due from other governments	939,764	15,444,933	15,470,994	913,703
Other receivables	-0-	269,569	258,082	11,487
Total Assets	$ 37,143,660	$ 1,389,907,051	$ 1,364,591,664	$ 62,459,047
LIABILITIES				
Payables	$ -0-	$ 160,299	$ 160,299	$ -0-
Interfund payables	5,052,018	95,480,268	65,698,849	34,833,437
Due to other governments	26,367,827	292,241,890	296,819,636	21,790,081
Deposits	3,134,994	1,370,844	794,258	3,711,580
Other liabilities	2,588,821	171,531,916	171,996,788	2,123,949
Total Liabilities	$ 37,143,660	$ 560,785,217	$ 535,469,830	$ 62,459,047

General Fixed Assets

State of Nevada

Statement of General Fixed Assets – By Sources

June 30, 1984

Exhibit I-1
Page 1 of 1

	Total
General Fixed Assets:	
Land	$ 17,823,782
Buildings	187,227,305
Improvements other than buildings	2,580,468
Equipment	20,122,310
Construction in progress	2,594,290
Total General Fixed Assets	$ 230,348,155
Investments in General Fixed Assets from:	
General obligation bonds	$ 42,595,321
Federal grants	20,836,411
General Fund revenues	166,637,551
Special revenue fund revenues	259,513
Gifts	19,359
Total Investment in General Fixed Assets	$ 230,348,155

State of Nevada

Statement of General Fixed Assets -
By Function and Activity
June 30, 1984

Function	Total
General government	$ 26,833,653
Education and support services	6,190,647
Health and social services	35,705,615
Law, justice and public safety	68,745,348
Recreation and resource development	32,333,826
Transportation	47,802,352
Other	10,142,424
Total General Fixed Assets Allocated to Function	227,753,865
Construction in progress	2,594,290
Total General Fixed Assets	$ 230,348,155

State of Nevada

Statement of Changes in General Fixed Assets -
By Function
For the Fiscal Year Ended June 30, 1984

Function	General Fixed Assets June 30, 1983
General government	$ 26,580,088
Education and support services	7,560,747
Health and social services	35,356,543
Law, justice and public safety	65,223,981
Recreation and resource development	27,979,973
Transportation	45,396,355
Other	10,078,493
Construction in progress	-0-
Total General Fixed Assets	$ 218,176,180

Exhibit I-2
Page 1 of 1

Land	Buildings	Improvements Other Than Buildings	Equipment
$ 1,733,561	$ 24,257,999	$ 7,990	$ 834,103
-0-	5,540,295	-0-	650,352
131,410	31,056,910	259,022	4,258,273
24,726	67,807,432	108,088	805,102
13,879,783	12,735,013	2,205,368	3,513,662
1,932,796	38,502,726	-0-	7,366,830
121,506	7,326,930	-0-	2,693,988
$ 17,823,782	$ 187,227,305	$ 2,580,468	$ 20,122,310

Exhibit I-3
Page 1 of 1

Additions	Deductions	General Fixed Assets June 30, 1984
$ 253,565	$ -0-	$ 26,833,653
24,893	<1,394,993>	6,190,647
349,072	-0-	35,705,615
3,521,367	-0-	68,745,348
4,353,853	-0-	32,333,826
2,405,997	-0-	47,802,352
63,931	-0-	10,142,424
2,594,290	-0-	2,594,290
$ 13,566,968	$ <1,394,993>	$ 230,348,155

General Long-Term Obligations

State of Nevada

Statement of Changes in General Long-Term Obligations
For the Fiscal Year Ended June 30, 1984

	Balance July 1, 1983
General Obligation Bonds:	
Amount available in Debt Service Fund	$ -0-
Amount to be provided for retirement of long-term debt obligations	110,280,000
Total General Obligation Bonds	110,280,000
Special Obligation Bonds:	
Amount available in Debt Service Fund	1,719,376
Amount to be provided for retirement of long-term obligations	18,280,624
Total Special Obligation Bonds	20,000,000
Capital Lease Obligations:	
Amount to be provided for retirement of long-term obligations	258,000
Total Available and to be Provided	$130,538,000
General Obligation Bonds Outstanding:	
Subject to constitutional debt limit	$ 42,055,000
Exempt from constitutional debt limit	68,225,000
Total General Obligation Bonds Outstanding	110,280,000
Special Obligation Bonds Outstanding	20,000,000
Capital Lease Obligations Outstanding	258,000
Total General Long-Term Obligations Outstanding	$130,538,000

Adjustments	Obligations Incurred	Obligations Retired	Debt Service Fund Operations	Balance June 30, 1984
$ -0-	$ -0-	$ -0-	$ 781,529	$ 781,529
-0-	68,785,000	3,385,000	<781,529>	174,898,471
-0-	68,785,000	3,385,000	-0-	175,680,000
-0-	-0-	-0-	<131,250>	1,588,126
-0-	-0-	5,000,000	131,250	13,411,874
-0-	-0-	5,000,000	-0-	15,000,000
43,000	437,000	160,000	-0-	578,000
$ 43,000	$ 69,222,000	$ 8,545,000	$ -0-	$191,258,000
$ -0-	$ 5,180,000	$ 1,300,000	$ -0-	$ 45,935,000
-0-	63,605,000	2,085,000	-0-	129,745,000
-0-	68,785,000	3,385,000	-0-	175,680,000
-0-	-0-	5,000,000	-0-	15,000,000
43,000	437,000	160,000	-0-	578,000
$ 43,000	$ 69,222,000	$ 8,545,000	$ -0-	$191,258,000

State of Nevada

Schedule of General Long-Term Obligations

June 30, 1984

	Interest Rate Percentage
GENERAL OBLIGATION BONDS	
Subject to Constitutional Debt Limit:	
Series 7/1/65 - Improvement	3.20
Series 6/1/74 - Improvement Refunding	5.50-5.75
Series 8/1/81 - University System Project	8.40-10.25
Series 11/1/83B - Various Purpose	7.25-9.00
Subtotal	
Exempt from Constitutional Debt Limit:	
Series 6/1/74 - Park Land Acquisition Refunding	5.50-5.70
Series 5/15/76 - Park Land Acquisition Refunding	4.40-4.90
Series 8/1/77 - Capitol Renovation	4.50-5.00
Series 10/1/77 - Park and Recreation	4.50-6.00
Series 11/1/79 - Park and Recreation	6.40-7.00
Series 12/1/81 - Park and Recreation	9.00-11.00
Series 12/1/81 - Municipal Bond Bank Project Number 1	9.40-11.30
Series 6/1/82A - Municipal Bond Bank Project Number 1A	10.50-12.00
Series 6/1/82B - Municipal Bond Bank Project Number 2	11.80-13.00
Series 8/1/82 - Land Acquisition	9.80-11.00
Series 12/1/82 - Municipal Bond Bank Projects Number 3-8	8.50-10.50
Series 11/1/83A - Reservoir	8.00-10.00
Series 11/1/83 - Municipal Bond Bank Projects Number 9-12	8.80-10.80
Series 4/1/84 - Municipal Bond Bank Project Number 13	9.20-11.20
Subtotal	
Total General Obligation Bonds	
SPECIAL OBLIGATION BONDS	
Exempt from Constitutional Debt Limit:	
Series 4/1/82 - Highway Improvement Revenue (Motor Vehicle Fuel Tax)	8.80-9.25
Total Bonds	
CAPITAL LEASE OBLIGATIONS	
Total General Long-Term Obligations	

Final Maturity Date	Authorized	Issued	Retired	Outstanding
1984	$ 2,800,000	$ 2,800,000	$ 2,650,000	$ 150,000
1989	2,940,000	2,940,000	1,400,000	1,540,000
2000	40,000,000	40,000,000	935,000	39,065,000
1993	5,180,000	5,180,000	-0-	5,180,000
	50,920,000	50,920,000	4,985,000	45,935,000
1987	1,830,000	1,830,000	1,040,000	790,000
1988	1,585,000	1,585,000	915,000	670,000
1996	6,000,000	6,000,000	500,000	5,500,000
1994	5,000,000	5,000,000	500,000	4,500,000
1994	1,622,000	1,622,000	102,000	1,520,000
1991	1,500,000	1,500,000	200,000	1,300,000
1996	19,000,000	19,000,000	590,000	18,410,000
1997	13,000,000	13,000,000	740,000	12,260,000
2002	2,500,000	2,500,000	65,000	2,435,000
1992	2,000,000	2,000,000	125,000	1,875,000
2003	17,022,000	17,022,000	142,000	16,880,000
2003	6,000,000	6,000,000	-0-	6,000,000
2003	26,500,000	26,500,000	-0-	26,500,000
2003	31,105,000	31,105,000	-0-	31,105,000
	134,664,000	134,664,000	4,919,000	129,745,000
	185,584,000	185,584,000	9,904,000	175,680,000
1987	25,000,000	25,000,000	10,000,000	15,000,000
	$210,584,000	$210,584,000	$ 19,904,000	190,680,000
				578,000
				$191,258,000

Supplementary Schedules

State of Nevada

Schedule of Departmental Expenditures Compared with Spending Authority
All Appropriated Budgets
For the Fiscal Year Ended June 30, 1984

Departments	Balances Forward from FY'83	Appropriations
Office of the Governor	$ 1,000	$ 715,981
Governors Mansion	-0-	120,326
Executive Ethics Commission	-0-	10,000
Lieutenant Governor	14,934	50,349
Attorney General		
Extradition Coordinator	-0-	352,314
Attorney General Admin Acct	-0-	1,702,297
Attorney General Special Account	-0-	75,000
Secretary of State	-0-	754,363
State Treasurer	-0-	257,360
State Controller	-0-	1,343,405
Personnel		
State Unemployment Comp	-0-	100,514
Department of General Services		
Buildings & Grounds	636,921	17,157
Judiciary		
Board of Law Library Trustees	-0-	477,525
District Judges' Continuing Education	-0-	30,000
Admin Office of the Courts	1,189	26,424
District Judges' Salary	-0-	1,623,000
District Judges' Pensions	-0-	151,701
Supreme Ct Justice & Widow Pen	-0-	67,884
District Judges' Travel	-0-	39,500
Supreme Court	-0-	1,522,990
Board of Pardons Comm	-0-	43,695
Retired Justices-Duty	-0-	20,000
Judicial Selection	-0-	6,000
Law Library	-0-	276,845
Economic Development	2,015	1,063,600
Motion Picture Divison	-0-	117,792
Public Works Board		
State Planning Board	-0-	347,765
Department of Taxation	2,154	4,589,096
Sr Citizens Prop Tax Assist	-0-	2,271,000
Comm for Veterans' Affairs	-0-	194,010
Equal Rights Commission	-0-	320,547
Indian Affairs Commission	-0-	91,080
Legislature		
Interim Finance Committee	3,099,857	2,409,925
Legislative Counsel Bureau	796,333	5,420,553
Public Defender	-0-	213,213
Department of Administration		
Gen Fd Out of State Travel	-0-	60,000
Budget Division	-0-	593,582
High School Rodeo Assoc	-0-	10,000
Group Insurance Committee	-0-	1,275
Merit Award Board	-0-	3,500
Clear Creek Youth Center	-0-	89,322

Authorized Revenues or Transfers	Total Spending Authority	Expenditures and Transfers	Lapsed Spending Authority	Balances Forward to FY'85
$ 3,700	$ 720,681	$ 714,191	$ 4,827	$ 1,663
-0-	120,326	115,219	5,107	-0-
-0-	10,000	8,095	1,905	-0-
-0-	65,283	63,270	2,013	-0-
11,989	364,303	346,738	17,565	-0-
1,382,725	3,085,022	3,024,927	59,535	560
-0-	75,000	71,565	3,435	-0-
-0-	754,363	702,480	51,883	-0-
62,095	319,455	315,315	4,140	-0-
-0-	1,343,405	1,184,797	158,608	-0-
609,413	709,927	528,231	-0-	181,696
3,209,764	3,863,842	3,339,914	-0-	523,928
-0-	477,525	470,215	7,310	-0-
-0-	30,000	29,729	271	-0-
206,097	233,710	212,146	21,564	-0-
-0-	1,623,000	1,598,677	24,323	-0-
-0-	151,701	80,117	71,584	-0-
-0-	67,884	62,418	5,466	-0-
-0-	39,500	28,045	11,455	-0-
19,500	1,542,490	1,481,794	60,696	-0-
-0-	43,695	43,122	573	-0-
-0-	20,000	4,806	15,194	-0-
-0-	6,000	5,225	775	-0-
-0-	276,845	268,082	8,763	-0-
15,757	1,081,372	944,764	136,608	-0-
-0-	117,792	110,592	7,200	-0-
113,763	461,528	461,306	222	-0-
407,316	4,998,566	4,324,040	664,000	10,526
-0-	2,271,000	1,848,695	422,305	-0-
2,308	196,318	193,909	2,409	-0-
-0-	320,547	280,739	39,808	-0-
-0-	91,080	84,409	6,671	-0-
-0-	5,509,782	1,372,076	-0-	4,137,706
58,968	6,275,854	5,459,332	-0-	816,522
421,119	634,332	624,172	10,160	-0-
-0-	60,000	41,055	18,945	-0-
18,000	611,582	566,395	33,200	11,987
-0-	10,000	10,000	-0-	-0-
-0-	1,275	1,200	75	-0-
-0-	3,500	2,802	698	-0-
101,371	190,693	170,361	20,332	-0-

State of Nevada

Schedule of Departmental Expenditures Compared with Spending Authority

All Appropriated Budgets

For the Fiscal Year Ended June 30, 1984

Departments	Balances Forward from FY'83	Appropriations
State Agencies Training	-0-	5,000
General Obligation Bond Comm.	-0-	100,000
Judicial Discipline	-0-	19,413
Comm Postsec Inst Auth	-0-	50,493
Department of Education		
Care of Deaf & Blind	-0-	525,000
Education Administration	-0-	920,643
Vocational Education	730	302,237
Adult Basic Education	8,888	8,393
Distributive School Fund	-0-	144,390,637
School Lunch Program	99,731	324,152
Professional Standards Comm	-0-	8,160
Nevada Historical Society	-0-	239,933
Nevada State Library		
State Archives	-0-	109,906
Library	4,336	1,032,490
Nevada State Museum		
Lost City Museum	-0-	114,428
Museum	-0-	598,860
Dept of Museum & History	-0-	68,533
State Museum Las Vegas	-0-	209,714
Virginia & Truckee Railroad	-0-	55,576
University of Nevada		
Wiche Loan Program	850,115	904,338
Reno Campus Instruction	-0-	21,596,430
University Medical School	-0-	4,678,625
Intercollegiate Athletics UNR	-0-	600,000
Statewide Svc UNR	-0-	2,024,642
University System Admin	-0-	838,823
Nevada Southern Instruction	-0-	19,941,599
Intercollegiate Athletics UNLV	-0-	600,000
Agricultural Experiment Station	-0-	2,372,107
Agri Extension Service	-0-	1,944,637
University Computer Center	-0-	2,210,150
Nat Defense Student Loans	-0-	25,000
Elko Community College	-0-	1,318,582
Higher Ed Compact Wstrn Region	-0-	91,381
University Press	-0-	213,827
System Controller	-0-	1,932,270
UNS Enhancements	-0-	934,829
Statewide Svc UNLV	-0-	311,983
U of N Business Center-North	-0-	591,840
U of N Business Center-South	-0-	542,144
Desert Research Institute	-0-	917,326
Clark Co Community College	-0-	5,857,208
Western Nev Community College	-0-	2,072,366
Truckee Meadows Com College	-0-	3,835,182
Nevada Council On the Arts	675	115,647

Authorized Revenues or Transfers	Total Spending Authority	Expenditures and Transfers	Lapsed Spending Authority	Balances Forward to FY'85
-0-	5,000	1,770	3,230	-0-
-0-	100,000	61,538	-0-	38,462
-0-	19,413	15,893	3,520	-0-
68,604	119,097	113,813	5,284	-0-
-0-	525,000	309,436	215,564	-0-
20,461	941,104	914,402	26,702	-0-
1,840,952	2,143,919	2,089,557	26,366	27,996
342,912	360,193	359,146	1,047	-0-
33,828,645	178,219,282	168,415,720	-0-	9,803,562
6,074,282	6,498,165	6,412,843	-0-	85,322
6,350	14,510	8,606	-0-	5,904
17,000	256,933	254,338	2,595	-0-
25,575	135,481	119,678	1,730	14,073
491,158	1,527,984	1,490,927	36,196	861
3,750	118,178	115,298	2,021	859
30,000	628,860	607,009	20,271	1,580
-0-	68,533	53,219	15,314	-0-
1,500	211,214	179,740	30,474	1,000
3,000	58,576	56,446	1,754	376
62,504	1,816,957	1,153,850	38,951	624,156
-0-	21,596,430	21,596,430	-0-	-0-
-0-	4,678,625	4,677,633	992	-0-
-0-	600,000	600,000	-0-	-0-
-0-	2,024,642	2,024,642	-0-	-0-
-0-	838,823	838,823	-0-	-0-
7,028,329	26,969,928	26,964,858	5,070	-0-
-0-	600,000	598,965	1,035	-0-
-0-	2,372,107	2,372,107	-0-	-0-
-0-	1,944,637	1,944,637	-0-	-0-
-0-	2,210,150	2,210,150	-0-	-0-
-0-	25,000	25,000	-0-	-0-
-0-	1,318,582	1,318,304	278	-0-
-0-	91,381	91,050	331	-0-
-0-	213,827	181,444	32,383	-0-
-0-	1,932,270	1,932,270	-0-	-0-
-0-	934,829	934,750	79	-0-
-0-	311,983	308,024	3,959	-0-
-0-	591,840	591,796	44	-0-
-0-	542,144	542,144	-0-	-0-
-0-	917,326	917,326	-0-	-0-
1,730,981	7,588,189	7,586,208	1,981	-0-
-0-	2,072,366	2,070,435	1,931	-0-
-0-	3,835,182	3,834,331	851	-0-
328,401	444,723	442,250	684	1,789

State of Nevada

Schedule of Departmental Expenditures Compared with Spending Authority

All Appropriated Budgets

For the Fiscal Year Ended June 30, 1984

Departments	Balances Forward from FY'83	Appropriations
Department of Human Resources		
Health Planning and Resources	12,699	48,765
Probation Subsidies	-0-	755,244
Youth Alternative Placement	-0-	860,000
Youth Services Division	-0-	126,921
Child Care Services	-0-	83,887
Director's Office	-0-	312,640
Older Americans Act	17,741	543,198
Cancer Control Registry	-0-	53,840
Comm to Hire the Handicapped	-0-	116,822
Community Training Center	-0-	755,742
Las Vegas Mental Health Center	14,417	4,575,513
Nevada Mental Health Institute	33,100	5,680,453
MH/MR Home Care	-0-	124,800
Mntl Hygiene-Mntl Retardation	-0-	548,278
Alcoholism Division	15,983	774,911
Northern Nevada Childrens Home	-0-	752,979
MH/MR Regional Training	-0-	20,634
So Nevada Childrens Home	-0-	715,807
Nevada Girls Training Center	-0-	1,743,468
Vital Statistics	-0-	310,624
Consumer Health Protection	-0-	517,171
Foster Grandparent Program	30,039	74,299
Health Aid to Counties	-0-	639,777
MCH Title I	-0-	808,942
Health Fac Hosp Licensing	17,758	172,729
Gonorrhea Grant	-0-	67,840
Tuberculosis Control	-0-	239,632
Bureau of Lab & Research	25,000	640,654
Bur of Matrnl Child & Sch Hlth	-0-	2,350,520
State Health Officer	-0-	201,913
Bur of Community Hlth Services	2,269	256,590
Welfare Administration	-0-	2,288,479
Child Welfare	-0-	2,114,757
Aid to Dependent Children	-0-	5,645,000
Assistance to Aged & Blind	-0-	2,336,698
Food Stamp Program	1,542	1,809,433
Emergency Medical Services	-0-	272,720
Medical Care, Title XIX	12,462,096	41,680,148
Services to the Blind	1,890	486,241
Nevada Youth Training Center	53,350	3,038,514
Youth Parole	-0-	572,969
Voc Rehab	55,306	1,047,198
Desert Developmental Center	1,606	224,811
Sierra Developmental Center	-0-	345,354
CBS Washoe County	112	1,449,395
Retired Senior Volunteer Program	2,588	14,073
Fac for the Mental Offender	-0-	1,444,688
Childrens Behavioral Services	-0-	2,325,095
Rural Clinics	1,298,339	1,262,678

Authorized Revenues or Transfers	Total Spending Authority	Expenditures and Transfers	Lapsed Spending Authority	Balances Forward to FY'85
225,641	287,105	257,022	30,083	-0-
-0-	755,244	745,224	10,020	-0-
-0-	860,000	704,393	155,607	-0-
13,316	140,237	132,001	8,236	-0-
1,890	85,777	82,017	3,760	-0-
-0-	312,640	284,532	28,108	-0-
3,856,072	4,417,011	4,344,884	41,442	30,685
48,201	102,041	99,620	2,421	-0-
-0-	116,822	115,658	1,164	-0-
571,488	1,327,230	1,320,941	6,289	-0-
1,187,845	5,777,775	5,339,220	438,555	-0-
2,075,546	7,789,099	7,033,290	755,809	-0-
-0-	124,800	124,797	3	-0-
210,015	758,293	708,923	30,185	19,185
2,053,653	2,844,547	2,830,900	1,205	12,442
25,437	778,416	693,473	84,943	-0-
-0-	20,634	14,085	6,549	-0-
26,174	741,981	705,349	36,632	-0-
37,629	1,781,097	1,594,321	186,776	-0-
93,992	404,616	385,276	19,340	-0-
549,623	1,066,794	980,707	86,087	-0-
153,667	258,005	246,118	3,566	8,321
75,913	715,690	715,690	-0-	-0-
384,006	1,192,948	1,113,707	70,530	8,711
324,488	514,975	483,755	31,220	-0-
208,789	276,629	262,141	14,488	-0-
60,006	299,638	291,663	7,975	-0-
219,086	884,740	854,689	30,051	-0-
868,192	3,218,712	3,217,415	1,297	-0-
87,433	289,346	279,385	9,961	-0-
414,819	673,678	649,116	18,730	5,832
8,630,544	10,919,023	10,716,392	202,631	-0-
1,275,678	3,390,435	3,334,059	-0-	56,376
5,122,949	10,767,949	10,200,918	-0-	567,031
1,680	2,338,378	2,259,680	-0-	78,698
1,973,227	3,784,202	3,655,067	-0-	129,135
71,038	343,758	326,668	13,551	3,539
33,891,228	88,033,472	75,298,391	129,305	12,605,776
751,865	1,239,996	1,185,732	43,633	10,631
138,508	3,230,372	2,973,019	257,353	-0-
8,472	581,441	549,899	31,542	-0-
3,050,636	4,153,140	4,040,822	105,052	7,266
4,087,469	4,313,886	4,194,386	119,500	-0-
3,439,889	3,785,243	3,571,001	214,242	-0-
640,195	2,089,702	1,917,579	172,123	-0-
72,159	88,820	85,861	-0-	2,959
7,508	1,452,196	1,373,760	78,436	-0-
1,040,493	3,365,588	3,123,099	242,489	-0-
1,658,371	4,219,388	2,831,020	90,029	1,298,339

State of Nevada

Schedule of Departmental Expenditures Compared with Spending Authority
All Appropriated Budgets
For the Fiscal Year Ended June 30, 1984

Departments	Balances Forward from FY'83	Appropriations
Department of the Military		
Adj Gen & Nev National Guard	-0-	682,894
Tuition Waiver	-0-	55,000
Civil Defense & Disaster Agncy	-0-	92,217
Nevada State Prison		
Dept/Prisons-Directors Office	-0-	4,581,562
Southern Nevada Prison	-0-	4,414,773
Nevada Womens Corr Center	-0-	1,439,018
No Nev Correctional Center	-0-	5,810,032
Nevada State Prison	-0-	6,252,347
Prison Honor Camp	-0-	1,109,894
Restitution Center North	-0-	190,038
Restitition Center South	-0-	198,383
Southern Desert Correction Ctr	-0-	5,338,032
Parole & Probation	-0-	5,446,215
Parole Board	-0-	230,211
Department of Commerce		
Dept of Commerce-Director	-0-	178,710
Consumer Affairs	21,000	213,366
Insurance Division	-0-	931,063
Unclaimed Property	-0-	101,665
Fire Marshall	-0-	350,522
Real Estate Division	27,609	752,357
Financial Institutions	-0-	582,789
Self Insured Workers Comp	-0-	83,635
Labor Commission	-0-	421,797
Public Service Commission	725,150	600,713
Athletic Commission	-0-	113,941
Gaming Control Board	-0-	10,512,564
Conservation		
Environmental Protection	30,292	602,955
Environmental Protection Comm I	-0-	7,190
Department of Conservation	-0-	253,502
Div of Conservation Districts	8,699	9,961
Committee on Federal Lands	-0-	6,000
Division of State Parks	219,154	1,230,581
State Park Planning & Dvlpmnt	-0-	158,451
Division of Water Resources	-0-	1,215,330
Division of State Lands	-0-	262,329
Division of Forestry	-0-	1,004,170
Forest Fire Suppression	-0-	127,853
Forestry Honor Camp	-0-	942,839
Tahoe Regional Planning Agency	-0-	150,000
Hist Preservation & Archeology	-0-	78,496
Rural Fire Departments	-0-	10,000
Forestry Nurseries	17,700	87,044
Comstock Historic District Comm	-0-	14,139
Wildlife Account Admin	1,430,513	59,376

Authorized Revenues or Transfers	Total Spending Authority	Expenditures and Transfers	Lapsed Spending Authority	Balances Forward to FY'85
750,090	1,432,984	1,409,383	23,601	-0-
-0-	55,000	35,706	19,294	-0-
100,443	192,660	192,310	350	-0-
503,036	5,084,598	4,849,266	235,332	-0-
14,410	4,429,183	4,395,520	33,663	-0-
16,101	1,455,119	1,427,510	27,609	-0-
109,110	5,919,142	5,897,108	22,034	-0-
252,623	6,504,970	6,479,630	24,490	850
261,419	1,371,313	1,172,691	-0-	198,622
17,260	207,298	191,819	15,479	-0-
77,837	276,220	265,551	10,669	-0-
479,317	5,817,349	5,411,450	405,899	-0-
212,871	5,659,086	5,008,391	650,695	-0-
-0-	230,211	220,636	9,575	-0-
33,533	212,243	205,727	6,516	-0-
19,693	254,059	239,121	14,938	-0-
173,002	1,104,065	1,028,550	11,665	63,850
20,770	122,435	120,694	1,741	-0-
83,190	433,712	413,074	20,638	-0-
149,946	929,912	765,121	23,309	141,482
12,264	595,053	587,935	7,118	-0-
4,118	87,753	67,106	20,647	-0-
-0-	421,797	417,337	4,460	-0-
2,892,978	4,218,841	3,323,957	-0-	894,884
-0-	113,941	104,828	9,113	-0-
-0-	10,512,564	10,033,811	478,753	-0-
967,313	1,600,560	1,496,080	77,296	27,184
-0-	7,190	4,980	2,210	-0-
-0-	253,502	231,100	22,402	-0-
200	18,860	7,814	2,227	8,819
-0-	6,000	5,016	984	-0-
1,304,726	2,754,461	2,426,948	40,299	287,214
102,478	260,929	260,860	69	-0-
-0-	1,215,330	1,114,442	100,888	-0-
3,270	265,599	251,101	14,498	-0-
537,000	1,541,170	1,400,889	138,934	1,347
782,849	910,702	760,778	-0-	149,924
1,079,093	2,021,932	1,822,180	172,491	27,261
-0-	150,000	150,000	-0-	-0-
242,337	320,833	305,684	11,421	3,728
-0-	10,000	9,997	3	-0-
113,651	218,395	142,310	104	75,981
-0-	14,139	13,810	329	-0-
6,118,376	7,608,265	6,617,460	16,028	974,777

State of Nevada

Schedule of Departmental Expenditures Compared with Spending Authority
All Appropriated Budgets
For the Fiscal Year Ended June 30, 1984

Departments	Balances Forward from FY'83	Appropria-tions
Department of Agriculture		
Plant Industry Fund	-0-	1,119,977
Veterinary Medical Svc	14,814	453,404
Predatory Animl & Rodnt Cntrol	-0-	258,943
Mining Cooperative Fund	-0-	180,000
Transportation Department	-0-	177,738,649
Department of Motor Vehicles		
Narcotics & Dangerous Drug	-0-	1,585,977
Post Program	-0-	22,223
Highway Safety Plan & Admin	-0-	15,588
Office of the Director DMV	-0-	681,962
Law Enforcement Highway Patrol	-0-	6,223,888
Administrative Services DMV	-0-	2,460,210
Automation DMV	-0-	1,914,264
Motor Carrier DMV	-0-	2,201,847
Registration DMV	-0-	3,295,723
Department of Industrial Relations		
Office of the Director-DIR	-0-	1,024,617
Div of Occptnl Safety & Health	-0-	1,111,801
Division of Mine Inspector	-0-	299,183
Community Services		
Energy Assistance	13,516	16,135
Community Development	63	12,000
Housing Assistance	-0-	13,054
Employee Management Relations	-0-	102,255
Nevada Jr Livestock Show Bd	-0-	16,320
Totals	$ 22,073,223	$ 604,020,212

Authorized Revenues or Transfers	Total Spending Authority	Expenditures and Transfers	Lapsed Spending Authority	Balances Forward to FY'85
122,840	1,242,817	1,181,058	61,759	-0-
50,115	518,333	505,567	7,228	5,538
35,000	293,943	291,552	2,391	-0-
-0-	180,000	180,000	-0-	-0-
720,447	178,459,096	145,789,015	32,670,081	-0-
100,000	1,685,977	1,576,153	9,824	100,000
186,950	209,173	159,619	49,554	-0-
204,274	219,862	215,154	1,730	2,978
29,377	711,339	685,378	25,961	-0-
-0-	6,223,888	5,615,680	608,208	-0-
-0-	2,460,210	2,342,074	118,136	-0-
86,748	2,001,012	1,734,623	266,389	-0-
-0-	2,201,847	1,995,295	206,552	-0-
165,915	3,461,638	3,157,303	304,335	-0-
-0-	1,024,617	900,379	124,238	-0-
617,747	1,729,548	1,525,635	203,913	-0-
83,722	382,905	380,925	1,980	-0-
4,197,255	4,226,906	4,223,761	-0-	3,145
1,763,186	1,775,249	1,773,020	-0-	2,229
665,504	678,558	665,161	13,000	397
648	102,903	75,335	27,568	-0-
-0-	16,320	15,928	392	-0-
$ 164,648,151	$ 790,741,586	$ 713,053,732	$ 43,582,190	$ 34,105,664

State of Nevada

Total Revenues Collected From Counties
For the Fiscal Years Ended June 30, 1984 and 1983

County:	1983-1984	1982-1983	Increase <Decrease> Amount	Increase <Decrease> Percent
Carson City	$ 267,431	$ 54,307	$ 213,124	392.4
Churchill	138,598	83,058	55,540	66.9
Clark	4,575,615	1,221,894	3,353,721	274.5
Douglas	372,473	94,031	278,442	296.1
Elko	493,030	326,098	166,932	51.2
Esmeralda	49,823	20,118	29,705	147.7
Eureka	80,695	35,771	44,924	125.6
Humboldt	156,020	82,058	73,962	90.1
Lander	70,995	28,550	42,445	148.7
Lincoln	58,381	42,864	15,517	36.2
Lyon	169,254	75,110	94,144	125.3
Mineral	53,831	20,235	33,596	166.0
Nye	214,010	95,695	118,315	123.6
Pershing	91,536	43,395	48,141	110.9
Storey	22,759	3,757	19,002	505.8
Washoe	2,555,186	689,674	1,865,512	270.5
White Pine	86,261	59,159	27,102	45.8
Totals	$ 9,455,898	$ 2,975,774	$ 6,480,124	217.8

State of Nevada

Analysis of Revenues by Type Collected from the Counties
For the Fiscal Year Ended June 30, 1984

TYPE OF REVENUE	Total	Carson City	Churchill
Bond Forfeitures	$ 310,236	$ 1,000	$ -0-
Property Tax	4,990,776	173,420	52,743
Personal Property Tax	352,106	12,984	-0-
Trust Property	4,066	-0-	-0-
Net Proceeds of Mines	91,079	-0-	-0-
Civil Action Fees	791,866	18,896	4,160
Gaming Licenses	10,066	-0-	-0-
Marriage Licenses	387,198	24,780	988
Divorce Fees	177,615	23,771	6,677
Dist. Judges Disqualification	5,700	-0-	100
Beef Promotion Tax	162,186	166	13,828
Justice Court Fines	1,615,861	7,224	32,704
District Court Fines	120,530	4,852	15,021
Water Distribution	258,604	-0-	-0-
Livestock Inspection Fees	145,696	192	10,946
Apiary Tax	478	8	141
Sheep Inspection Tax	10,302	43	430
W.G.P.A. Control	18,996	95	860
Escheated Estates	2,537	-0-	-0-
Totals	$ 9,455,898	$ 267,431	$ 138,598

TYPE OF REVENUE	Lander	Lincoln	Lyon
Bond Forfeitures	$ -0-	$ -0-	$ 3,000
Property Tax	29,822	18,700	78,951
Personal Property Tax	3,289	2,655	4,458
Trust Property	-0-	1	112
Net Proceeds of Mines	5,034	1,748	-0-
Civil Action Fees	1,352	1,390	2,570
Gaming Licenses	-0-	-0-	-0-
Marriage Licenses	244	200	231
Divorce Fees	1,405	-0-	331
Dist. Judges Disqualification	-0-	-0-	-0-
Beef Promotion Tax	9,709	6,559	10,717
Justice Court Fines	535	7,640	57,615
District Court Fines	2,716	592	1,650
Water Distribution	9,458	12,252	-0-
Livestock Inspection Fees	6,069	4,427	6,823
Apiary Tax	-0-	-0-	14
Sheep Inspection Tax	394	739	927
W.G.P.A. Control	787	1,478	1,855
Escheated Estates	181	-0-	-0-
Total	$ 70,995	$ 58,381	$ 169,254

Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt
$ 269,994	$ 7,250	$ 13,000	$ -0-	$ -0-	$ -0-
2,597,590	243,190	96,972	6,808	15,512	64,683
156,229	5,508	20,592	2,650	1,661	8,974
3,699	-0-	29	81	-0-	17
2,325	317	34,928	597	19,981	5,478
479,760	15,001	11,648	286	243	4,538
-0-	-0-	-0-	-0-	375	-0-
221,528	18,484	9,012	118	56	1,920
69,641	2,035	1,749	47	-0-	817
-0-	500	200	100	-0-	-0-
2,150	5,613	63,780	1,218	13,408	1,862
620,581	43,136	121,352	32,955	9,032	2,555
37,995	25,521	20,893	75	1,506	2,721
102,919	-0-	54,403	4,019	8,339	26,267
9,686	3,966	38,164	869	8,453	35,181
15	118	20	-0-	-0-	4
3	611	2,102	-0-	1,336	334
-0-	1,223	4,186	-0-	793	669
1,500	-0-	-0-	-0-	-0-	-0-
$ 4,575,615	$ 372,473	$ 493,030	$ 49,823	$ 80,695	$ 156,020

Mineral	Nye	Pershing	Storey	Washoe	White Pine
$ -0-	$ -0-	$ -0-	$ -0-	$ 15,992	$ -0-
29,224	113,165	33,404	16,628	1,397,951	22,013
1,509	15,458	1,810	-0-	109,909	4,420
121	6	-0-	-0-	-0-	-0-
249	7,895	6,151	-0-	-0-	6,376
3,619	9,269	570	1,124	233,280	4,160
-0-	-0-	-0-	-0-	-0-	9,691
464	440	352	940	106,641	800
-0-	-0-	1,350	-0-	69,114	678
-0-	-0-	200	-0-	4,600	-0-
1,139	656	5,661	41	15,302	10,377
15,185	44,157	14,159	3,592	590,303	13,136
200	2,555	800	-0-	-0-	3,433
-0-	19,415	21,532	-0-	-0-	-0-
729	319	3,137	54	10,319	6,362
-0-	27	75	-0-	53	3
464	-0-	739	2	574	1,604
928	-0-	1,388	378	1,148	3,208
-0-	648	208	-0-	-0-	-0-
$ 53,831	$ 214,010	$ 91,536	$ 22,759	$ 2,555,186	$ 86,261

State of Nevada

Schedule of Cash on Deposit with the State Treasurer
June 30, 1984 and 1983

DEPOSITS BY FUND TYPES	June 30, 1984	June 30, 1983	Increase <Decrease>
General Fund	$ 117,172,968	$ 87,758,385	$ 29,414,583
Special Revenue Funds	39,867,950	41,283,719	<1,415,769>
Debt Service Funds	2,477,089	2,518,272	<41,183>
Capital Projects Funds	14,018,869	15,580,199	<1,561,330>
Enterprise Funds	1,528,698	893,162	635,536
Internal Service Funds	7,759,518	4,937,003	2,822,515
Fiduciary Funds	71,279,486	45,157,297	26,122,189
Total Deposits with the State Treasurer	$ 254,104,578	$ 198,128,037	$ 55,976,541
DEPOSITS REPRESENTED BY			
Bank Accounts:			
Treasurer's Main Account	$ 28,347,181	$ <4,064,449>	$ 32,411,630
Employment Security:			
U.C. Benefit	<1,134,285>	<2,838,055>	1,703,770
U.C. Clearing	55,447	8,175	47,272
U.C. Administration	119,858	750,647	<630,789>
U.C. Special	147,591	33,508	114,083
O.A.S.I. Revolving	40,606	3,887	36,719
O.A.S.I. Administration	8,103	2,497	5,606
Payroll Revolving	867,140	894,713	<27,573>
Treasurer's Travel Advance	94,468	20,819	73,649
Total Cash in Bank Accounts	28,546,109	<5,188,258>	33,734,367
Treasurer's Investments	225,558,469	203,316,295	22,242,174
Total Cash Accounted for by the State Treasurer	$ 254,104,578	$ 198,128,037	$ 55,976,541

State of Nevada

Schedule of Cash on Deposit with the State Treasurer By Fund

June 30, 1984 and 1983

Exhibit K-5
Page 1 of 4

	June 30, 1984	June 30, 1983	Increase <Decrease>
GENERAL FUND	$ 117,172,968	$ 87,758,385	$ 29,414,583
SPECIAL REVENUE FUNDS			
Highway	22,721,498	27,778,086	<5,056,588>
Unemployment Compensation Admin.	125,414	695,971	<570,557>
Fort Mojave Valley Development	473,689	70,367	403,322
Worker's Compensation and Safety	917,907	410,087	507,820
Flood Control	250,000	250,000	-0-
Oil and Gas Conservation	-0-	16,493	<16,493>
Parks Marina Development	248,854	439,054	<190,200>
Water Distribution	339,776	317,201	22,575
Real Estate Education, Research, and Recovery	237,590	176,355	61,235
Racing Commission	133	3,481	<3,348>
Dept. of Minerals	131,992	-0-	131,992
Pollution Control	395,674	102,567	293,107
Business Enterprise Contingent	248,676	336,422	<87,746>
Youth Training Center Farm Contingent	50	1,558	<1,508>
Prison Residence	1,342	1,342	-0-
Insurance Examination	174,057	120,623	53,434
Public Service Commission	979,803	885,403	94,400
Tourism Promotion	1,077,808	-0-	1,077,808
Agriculture Registration and Enforcement	118,182	58,776	59,406
Livestock Inspection	211,337	77,441	133,896
Apiary Inspection	15,604	9,520	6,084
Sheep Inspection	28,764	30,208	<1,444>
Woolgrower Predatory Animal Control	52,939	53,769	<830>
Financial Institution Investigative	12,682	-0-	12,682
Dairy Commission	266,010	293,687	<27,677>
Civil Air Patrol	27,507	27,503	4
Employment Security	147,591	33,509	114,082
Mortgage Investor's	50,214	-0-	50,214
State Engineers Water License	36,625	27,856	8,769
Offenders Store	2,906	11,000	<8,094>
Offenders Employment	161,569	104,500	57,069
Gaming Investigative	1,008,277	506,484	501,793
Taxicab Authority	429,905	436,912	<7,007>
Insurance Division Regulatory	3,908	8,598	<4,690>
Continuing Education of District Judges	2,195	27,101	<24,906>
Management of Hazardous Waste	18,336	20,000	<1,664>
Youth Training Center ESEA Title I	22,389	21,515	874
Alfalfa Seed Research and Promotion	6,316	23,608	<17,292>
Higher Education Student Loans	1,507,761	1,252,133	255,628
Insurance Recovery	115,642	125,764	<10,122>

SPECIAL REVENUE FUNDS (Continued)	June 30, 1984	June 30, 1983	Increase <Decrease>
Insurance Division National Association	4,722	18,026	<13,304>
Real Estate Investigation	7,288	3,730	3,558
Adjudication Emergency	3,519	2,476	1,043
Manufactured Housing	104,370	82,439	21,931
Education and Recovery - Mobile Homes	75,194	47,650	27,544
Emergency Employment Act	19,802	26,499	<6,697>
Highway Safety Program Planning	10,377	54,085	<43,708>
Highway Patrol Special	2,366,659	1,930,839	435,820
Consumer Advocate	573,288	419,514	153,774
Compensation Victims of Crime	218,176	153,453	64,723
Donated Commodities	88,030	63,481	24,549
Social Security Administration	8,103	2,497	5,606
Colorado River Commission	303,722	262,738	40,984
Deferred Compensation Administration	263	-0-	263
State Health Division Federal Funds	518,759	299,798	218,961
Colorado River Research and Development	71,933	45,355	26,578
Legislative Fund	1,455,408	2,488,455	<1,033,047>
Industrial Development	2,631	28,865	<26,234>
Attorney General Special	47,292	6,821	40,471
CRC Power and Water	1,034,417	146,558	887,859
Adjutant General Special Armory	27,110	19,623	7,487
Carey Act	8,442	9,082	<640>
Surplus Property Administration	73,633	79,132	<5,499>
Municipal Bond Bank	231,138	146,923	84,215
Beef Promotion	42,752	190,786	<148,034>
Total Special Revenue Funds	39,867,950	41,283,719	<1,415,769>
DEBT SERVICE FUNDS			
Conservation Bond Interest and Redemption	888,963	798,896	90,067
Highway Revenue Bonds	1,588,126	1,719,376	<131,250>
Total Debt Service Funds	2,477,089	2,518,272	<41,183>

State of Nevada

Schedule of Cash on Deposit with the State Treasurer By Fund

June 30, 1984 and 1983

	June 30, 1984	June 30, 1983	Increase <Decrease>
CAPITAL PROJECTS FUNDS			
Higher Education Capital Construction	5,454,677	6,107,131	<652,454>
Special Higher Education Construction	5,060,986	6,549,480	<1,488,494>
CIP Motor Vehicle	12,741	12,877	<136>
CIP Human Resources	411,906	218,978	192,928
CIP University System	1,931,438	197,163	1,734,275
CIP General State Government	88,821	175,645	<86,824>
CIP Industrial Commission	47,066	76,904	<29,838>
Parks Capital Project	624,072	823,427	<199,355>
CIP Prison System	311,511	1,255,675	<944,164>
CIP Military	8,521	120,635	<112,114>
CIP Wildlife	67,130	42,284	24,846
Total Capital Projects Funds	14,018,869	15,580,199	<1,561,330>
ENTERPRISE FUNDS			
CRC Water Treatment Facility	253,313	246,862	6,451
CRC Federal Pump and Treatment Facility	709,151	335,506	373,645
Housing Enterprise	11,074	65,304	<54,230>
Industrial Insurance	-0-	-0-	-0-
Prison Industry	73,467	41,074	32,393
Prison Farm	239,737	176,372	63,365
Nevada Magazine	167,323	-0-	167,323
Forestry Nurseries	74,633	28,044	46,589
Total Enterprise Funds	1,528,698	893,162	635,536
INTERNAL SERVICE FUNDS			
Highway Patrol Communications	86,947	150,776	<63,829>
Buildings and Grounds Operating	880,066	866,699	13,367
State Motor Pools	372,806	593,880	<221,074>
Marlette Lake Water System	60,973	46,618	14,355
General Services Communication	372,412	205,923	166,489
Insurance Premium Trust	2,384,638	1,342,450	1,042,188
General Services Operating	15,515	41,420	<25,905>
Personnel Operating	247,180	309,987	<62,807>
Purchasing	2,850,382	590,476	2,259,906
Informational Services	147,746	<147,573>	295,319
Prison Warehouse	43,715	3,483	40,232
Informational Facility	37,807	711,210	<673,403>
State Printing	229,887	181,843	48,044
Retirement Administration	-0-	-0-	-0-
Public Works Inspection	29,444	39,811	<10,367>
Total Internal Service Funds	7,759,518	4,937,003	2,822,515

FIDUCIARY FUNDS	June 30, 1984	June 30, 1983	Increase <Decrease>
Unemployment Compensation	<1,078,839>	<2,829,880>	1,751,041
Reserve Statutory Contingency	820,520	989,038	<168,518>
Human Resources Gift	440,674	422,045	18,629
Conservation and National Resources Gift	962,557	883,167	79,390
Equal Rights Commission Gift	349	231	118
Escheated Estates	601,582	579,085	22,497
Emergency Fund	81,000	100,000	<19,000>
Indian Commission Gift	34	34	-0-
Education Gift	3,742	-0-	3,742
Self Insurance Trust	5,503,489	-0-	5,503,489
State Library Gift	905	-0-	905
Indigent Accident Account	666,461	-0-	666,461
State Park Grant and Gift	73,444	49,094	24,350
Historical Dedicated Trust	444,404	-0-	444,404
Abandoned Property Trust	2,161,235	577,722	1,583,513
Rural Rehabilitation Trust	14,540	32,836	<18,296>
Child Welfare Trust	76,582	74,559	2,023
Public Assistance Trust	2,402	1,827	575
Special Silicosis	80,961	101,335	<20,374>
Revenue Sharing Trust	112,478	112,478	-0-
Prisoner's Personal Property	117,568	51,314	66,254
Supplemental CCRT Reserve	4,404	10,490	<6,086>
Subsequent Injury	327,600	216,183	111,417
Uninsured Employers Claim	182,907	3,822	179,085
Interim Finance Contingency	2,187,923	3,576,807	<1,388,884>
Care of Sites for Radioactive Waste	1,211,781	1,067,799	143,982
N. Nv. Children's Home Christmas Fund	29,140	-0-	29,140
WICHE Student Loans	662,148	947,065	<284,917>
Post Retirement	-0-	-0-	-0-
Permanent School Fund	16,320,482	18,172,709	<1,852,227>
Legislators Retirement System	-0-	-0-	-0-
Silicosis and Disabled Pension	5,293,292	5,275,496	17,796
Police/Fireman's Retirement	-0-	-0-	-0-
Public Employees' Retirement	-0-	-0-	-0-
Distributive School	18,923,086	1,469,208	17,453,878
Intergovernmental Trust	2,186,842	1,796,253	390,589
Motor Vehicle	7,249,855	6,148,394	1,101,461
Restitution Trust	344,412	309,988	34,424
Social Security Revolving	40,606	3,887	36,719
Athletic Commission Trust	44,600	-0-	44,600
Local Government Pooled Investment	1,618,000	1,744,236	<126,236>
Payroll Trust	867,140	894,713	<27,573>
Stale Claims	86,047	91,840	<5,793>
Department of Taxation Bond Trust	2,606,383	2,278,022	328,361
Gaming Tax Surety	3,750	2,500	1,250
Labor Commissioner Bond Trust	3,000	3,000	-0-
Total Fiduciary Funds	71,279,486	45,157,297	26,122,189
Total Cash on Deposit with the State Treasurer	$ 254,104,578	$ 198,128,037	$ 55,976,541

State of Nevada

Schedule of General Fund Revenues In Support of Appropriations – Estimated and Actual
For the Fiscal Years Ended June 30, 1984 and 1983

	1984 Estimated Revenue	1984 Actual Revenue
Taxes		
Gaming	$ 173,725,000	$ 179,895,402
Sales and use	133,475,000	143,769,729
Insurance	31,205,000(2)	30,461,730
Casino entertainment	17,650,000	15,035,734
Liquor	10,234,743	10,486,392
Cigarette	6,700,000	4,929,950
Property	5,549,000	5,354,013
Soft drink	3,000,000	632,197
Jet fuel	1,600,000	1,537,867
Other tabacco	1,000,000	833,584
Petroleum products	310,000	299,567
Hoover Dam	200,000	230,320
Laetrile and gerovital mgf.	115,000	126,138
Net proceeds of mines	-0-	83,359
Total Taxes	384,763,743	393,675,982
Licenses, Fees and Permits		
Corporations	3,738,000	3,767,286
Insurance licenses	1,018,000	996,104
Real estate licenses	710,000	724,075
Savings and loans	665,000	726,704
Marriage	425,000	387,198
Secretary of State	376,000	409,718
Athletic Commission	250,000	817,268
Banking	250,000	309,186
Financial Institutions	192,900	168,853
Real estate exam fees	115,000	130,380
Teacher certification	108,000	78,588
Real estate fees	38,000	39,865
Insurance exam and fines	30,000	37,957
Private schools	11,000	10,000
Securities dealers	-0-	864,370
Drivers license fee	-0-	-0-
Hospitals and ambulances	-0-	24,148
Land company filing fees	-0-	25,387
Collection agency lic and fees	-0-	12,573
Insurance fees	-0-	296,013
Other lic, fees and fines	9,100	32,424
Total Licenses, Fees and Permits	7,936,000	9,858,097

Actual Over <Under> Estimated	1983 Estimated Revenue	1983 Actual Revenue	Actual Over <Under> Estimated
$ 6,170,402	$ 185,467,000(1)	$ 185,985,768	$ 518,768
10,294,729	128,961,000	124,232,520	<4,728,480>
<743,270>	15,386,207	15,439,862	53,655
<2,614,266>	16,800,000	17,108,723	308,723
251,649	8,579,804	8,908,727	328,923
<1,770,050>	-0-	-0-	-0-
<194,987>	-0-	56,090	56,090
<2,367,803>	-0-	-0-	-0-
<62,133>	-0-	-0-	-0-
<166,416>	-0-	-0-	-0-
<10,433>	300,000	289,649	<10,351>
30,320	200,000	241,238	41,238
11,138	115,000	79,732	<35,268>
83,359	-0-	14	14
8,912,239	355,809,011	352,342,323	<3,466,688>
29,286	2,350,000	2,528,606	178,606
<21,896>	475,000	509,512	34,512
14,075	300,000	400,150	100,150
61,704	650,000	654,831	4,831
<37,802>	425,000	394,206	<30,794>
33,718	290,000	302,531	12,531
567,268	250,000	359,953	109,953
59,186	240,000	302,036	62,036
<24,047>	152,250	153,656	1,406
15,380	-0-	-0-	-0-
<29,412>	75,000	80,934	5,934
1,865	35,700	46,485	10,785
7,957	30,000	16,140	<13,860>
<1,000>	10,300	10,970	670
864,370	-0-	-0-	-0-
-0-	1,340,000	1,569,476	229,476
24,148	-0-	11,706	11,706
25,387	-0-	18,761	18,761
12,573	-0-	13,654	13,654
296,013	-0-	44,039	44,039
23,324	9,100	29,689	20,589
1,922,097	6,632,350	7,447,335	814,985

State of Nevada

Schedule of General Fund Revenues in Support of Appropriations – Estimated and Actual
For the Fiscal Years Ended June 30, 1984 and 1983

	1984 Estimated Revenue	1984 Actual Revenue
Charges for Services		
Civil action	1,048,000	791,866
Child support program	335,200	203,402
State engineer	240,000	261,954
Divorce	198,000	177,615
Children's home	78,000	67,776
Vital Statistics	70,000	132,317
Supreme Court	69,500	82,258
State hospital	60,000	-0-
State hospital SAMI	40,000	-0-
Girls training center	40,000	14,700
Youth training center	30,000	16,536
Attorney General recovery	27,000	30,860
Lahontan user fees	10,000	10,878
Youth alternative placement	7,500	7,108
Other charges	1,700	1,005
Total Charges for Services	2,254,900	1,798,275
Other Sources of Funds		
Printing, Purchasing, Computer Facility repayments	407,786	462,467
Local government repayments	-0-	21,678
Interest from Treasurer's investments	9,000,000	11,781,817
Other interest	-0-	50,847
Total Other Sources of Funds	9,407,786	12,316,809
All Other Receipts		
Unclaimed property	300,000	2,112,487
Misc. sales and refunds	299,300	329,789
Federal power	9,000	-0-
Total All Other Receipts	608,300	2,442,276
Total All Revenues	$ 404,970,729	$ 420,091,439

(1) Includes an estimated $24,600,000 in one-time only revenues through the conversion of Gaming percentage fee collections from quarterly to monthly.

(2) Includes an estimated $7,693,000 in one-time only revenues through the conversion of Insurance Premium Tax collections from annually to quarterly.

Actual Over <Under> Estimated	1983 Estimated Revenue	1983 Actual Revenue	Actual Over <Under> Estimated
<256,134>	510,000	465,073	<44,927>
<131,798>	103,202	209,147	105,945
21,954	240,000	255,469	15,469
<20,385>	70,000	59,551	<10,449>
<10,224>	78,000	65,596	<12,404>
62,317	68,000	85,499	17,499
12,758	17,000	21,295	4,295
<60,000>	80,000	23,445	<56,555>
<40,000>	50,000	2,714	<47,286>
<25,300>	40,000	22,054	<17,946>
<13,464>	30,000	24,043	<5,957>
3,860	27,000	19,413	<7,587>
878	10,000	10,269	269
<392>	7,500	9,477	1,977
<695>	4,500	1,178	<3,322>
<456,625>	1,335,202	1,274,223	<60,979>
54,681	727,479	727,711	232
21,678	-0-	5,696	5,696
2,781,817	10,200,000	10,075,042	<124,958>
50,847	-0-	17,060	17,060
2,909,023	10,927,479	10,825,509	<101,970>
1,812,487	300,000	447,288	147,288
30,489	299,500	237,053	<62,447>
<9,000>	9,240	91	<9,149>
1,833,976	608,740	684,432	75,692
$ 15,120,710	$ 375,312,782	$ 372,573,822	$ <2,738,960>

Statistical Tables

State of Nevada

General Governmental Expenditures by Function
Last Eight Fiscal Years
(Expressed in Thousands)

	1977	1978
General government	$ 56,844	$ 54,995
Education and support	144,679	149,726
Health and social service	84,383	102,777
Law, justice and public safety	19,294	19,279
Regulation of business	7,937	9,449
Recreation and resource development	22,148	19,182
Transportation	96,388	119,554
Debt service	2,660	2,850
Total Expenditures	$ 434,333	$ 477,812

Includes General, Special Revenue and Debt Service Funds

Source: Exhibit B-2, C-2 and D-2

State of Nevada

General Revenues by Source
Last Six Fiscal Years
(Expressed in Thousands)

	1979	1980
Sales taxes	$ 116,459	$ 121,962
Gaming taxes	114,548	127,160
Other taxes	72,827	68,917
Federal	167,924	223,426
Charges for services and sales	32,884	40,006
Interest income	13,336	25,266
Licenses, fees and permits	36,941	41,573
Other	15,988	9,662
Total Revenues	$ 570,907	$ 657,972

Includes General, Special Revenue and Debt Service Funds

Source: Exhibit B-2, C-2 and D-2

Table I
Page 1 of 1

Fiscal Year Ended June 30					
1979	1980	1981	1982	1983	1984
$ 46,225	$ 73,051	$ 56,215	$ 50,903	$ 40,108	$ 44,035
133,133	219,071	209,334	223,098	247,483	235,827
116,946	138,763	152,867	178,619	180,309	182,778
24,620	27,376	30,050	38,966	56,045	60,010
10,717	14,026	16,825	19,503	22,869	25,670
32,767	40,005	40,964	49,577	51,666	52,822
118,695	159,010	165,942	145,444	193,085	160,698
2,596	2,579	2,290	1,895	18,027	22,672
$ 485,699	$ 673,881	$ 674,487	$ 708,005	$ 809,592	$ 784,512

Table II
Page 1 of 1

Fiscal Year Ended June 30			
1981	1982	1983	1984
$ 134,002	$ 136,574	$ 130,411	$ 143,770
156,186	176,040	203,094	194,914
51,861	73,169	79,537	115,272
230,194	203,558	234,325	228,641
35,184	41,603	42,026	36,459
26,455	24,478	19,726	21,954
39,843	56,824	43,712	52,890
9,802	13,813	16,409	11,843
$ 683,527	$ 726,059	$ 769,240	$ 805,743

State of Nevada

General Fund Appropriations
Last Eight Fiscal Years
(Expressed in Thousands)

	1977	1978	1979
General government	$ 7,381	$ 8,706	$ 9,068
Education and support services	111,667	123,752	136,517
Health and social services	38,136	49,118	51,962
Law, justice and public safety	13,099	17,515	19,966
Regulation of business	5,042	6,793	7,211
Recreation and resource development	4,461	6,609	6,641
Capital projects	22,809	-0-	-0-
Other	21,990	8,550	10,144
Total Appropriations	$ 224,585	$ 221,043	$ 241,509

State of Nevada

Gross Taxable Gaming Revenues and
Total State Gaming Taxes
Last Nine Fiscal Years
(Expressed in Thousands)

Fiscal Year Ended June 30	Revenue from Games and Tables(1)	Revenue from Slot Machines(1)	Gross Taxable Gaming Revenues(1)	Total State Gaming Taxes(2)
1976	$ 787,421	$ 400,243	$ 1,187,664	$ 91,178
1977	879,612	500,953	1,380,565	102,426
1978	1,013,083	657,973	1,671,056	121,711
1979	1,150,685	828,074	1,978,759	149,834
1980	1,285,492	987,763	2,273,255	169,687
1981	1,360,579	1,102,606	2,463,185	179,618
1982	1,357,470	1,241,202	2,598,672	200,487
1983	1,301,988	1,380,830	2,682,818	229,228
1984	1,398,310	1,592,873	2,991,183	221,060

(1) The total of all sums received as winnings less only the total of all sums paid out as losses (before operating expenses).

(2) Cash receipts from all sources including percentage license fees, quarterly flat license fees, annual license fees, casino entertainment taxes, annual slot machine taxes, penalties, advance fees, and miscellaneous collections.

Source: Nevada Gaming Control Board

Fiscal Year Ended June 30				
1980	1981	1982	1983	1984
$ 9,858	$ 11,210	$ 11,742	$ 14,037	$ 15,381
193,906	210,942	197,213	236,195	225,264
60,914	84,896	89,011	97,192	92,669
25,713	31,677	35,659	46,343	45,202
9,732	11,350	13,530	13,907	14,322
8,542	9,377	9,556	9,884	9,471
-0-	6,292	-0-	-0-	-0-
46,206	31,013	21,427	25,331	5,261
$ 354,871	$ 396,757	$ 378,138	$ 442,889	$ 407,570

State of Nevada

Computation of Constitutional Debt Limit
June 30, 1984

CONSTITUTIONAL DEBT LIMIT	1% of Assessed Valuation	Bonds Payable Subject to Limit	Unused Debt Limit	
			Amount	Increase <Decrease>
FISCAL YEAR ENDED:				
June 30, 1975	$ 33,052,691	$ 10,405,000	$ 22,647,691	$ 5,594,053
June 30, 1976	35,433,550	8,695,000	26,738,550	4,090,859
June 30, 1977	39,895,748	6,940,000	32,955,748	6,217,198
June 30, 1978	47,832,825	5,175,000	42,657,825	9,702,077
June 30, 1979	56,762,747	4,135,000	52,627,747	9,969,922
June 30, 1980	68,947,535	3,070,000	65,877,535	13,249,788
June 30, 1981	91,509,585	2,785,000	88,724,585	22,847,050
June 30, 1982	102,708,904	42,420,000	60,288,904	<28,435,681>
June 30, 1983	111,071,235	42,055,000	69,016,235	8,727,331
June 30, 1984	125,832,162	45,935,000	79,897,162	10,880,927

State of Nevada

Debt Service Requirements to Maturity

General Obligation Bonds

June 30, 1984

For the Fiscal Year Ending June 30	Total All General Obligation Bonds		
	Principal	Interest	Total
1985	$ 6,245,000	$ 21,815,556	$ 28,060,556
1986	7,025,000	20,729,167	27,754,167
1987	7,605,000	20,124,574	27,729,574
1988	8,365,000	19,464,259	27,829,259
1989	9,905,000	18,728,589	28,633,589
1990	10,605,000	17,865,541	28,470,541
1991	11,490,000	16,924,591	28,414,591
1992	12,510,000	15,887,042	28,397,042
1993	13,390,000	14,754,576	28,144,576
1994	14,280,000	13,563,943	27,843,943
1995	14,510,000	12,321,836	26,831,836
1996	15,130,000	11,043,509	26,173,509
1997	16,555,000	9,643,942	26,198,942
1998	12,875,000	8,273,009	21,148,009
1999	13,575,000	7,113,414	20,688,414
2000	14,735,000	5,897,777	20,632,777
2001	16,080,000	4,583,611	20,663,611
2002	11,305,000	3,412,741	14,717,741
2003	11,580,000	2,512,607	14,092,607
2004	8,495,000	1,603,925	10,098,925
2005	3,925,000	1,183,838	5,108,838
2006	4,150,000	958,712	5,108,712
2007	4,400,000	720,587	5,120,587
2008	4,660,000	468,050	5,128,050
2009	3,430,000	205,800	3,635,800
	$ 256,825,000	$ 249,801,196	$ 506,626,196

Serviced by General Fund Appropriations			Serviced by Special Revenue Fund		
Various General Obligation Bonds			Municipal Bond Bank Bonds Projects Number 1-8		
Principal	Interest	Total	Principal	Interest	Total
$ 1,820,000	$ 1,926,332	$ 3,746,332	$ 1,770,000	$ 11,191,195	$ 12,961,195
1,935,000	1,802,264	3,737,264	2,255,000	10,478,412	12,733,412
2,060,000	1,673,780	3,733,780	2,510,000	10,217,998	12,727,998
2,210,000	1,537,858	3,747,858	2,900,000	9,927,807	12,827,807
2,360,000	1,391,270	3,751,270	4,065,000	9,593,323	13,658,323
2,265,000	1,241,908	3,506,908	4,595,000	9,137,994	13,732,994
2,395,000	1,087,002	3,482,002	5,085,000	8,633,413	13,718,413
2,560,000	916,004	3,476,004	5,640,000	8,072,622	13,712,622
2,510,000	739,325	3,249,325	6,240,000	7,448,228	13,688,228
2,370,000	575,157	2,945,157	6,915,000	6,781,038	13,696,038
1,445,000	456,249	1,901,249	7,670,000	6,049,332	13,719,332
800,000	388,875	1,188,875	8,490,000	5,274,276	13,764,276
830,000	336,313	1,166,313	9,405,000	4,411,225	13,816,225
365,000	292,950	657,950	5,675,000	3,612,305	9,287,305
400,000	258,525	658,525	5,770,000	3,066,455	8,836,455
440,000	220,725	660,725	6,275,000	2,522,190	8,797,190
485,000	178,494	663,494	6,900,000	1,942,240	8,842,240
535,000	131,319	666,319	6,320,000	1,304,480	7,624,480
590,000	79,287	669,287	6,270,000	710,670	6,980,670
650,000	26,000	676,000	2,840,000	127,800	2,967,800
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 29,025,000	$ 15,259,637	$ 44,284,637	$ 107,590,000	$ 120,503,003	$ 228,093,003

State of Nevada

Debt Service Requirements to Maturity
General Obligation Bonds
June 30, 1984

For the Fiscal Year Ending June 30	Serviced by Slot Machine Tax — University System Projects Bonds Principal	Interest	Total
1985	$ 1,010,000	$ 3,974,899	$ 4,984,899
1986	1,095,000	3,885,394	4,980,394
1987	1,190,000	3,785,949	4,975,949
1988	1,300,000	3,675,089	4,975,089
1989	1,410,000	3,551,376	4,961,376
1990	1,545,000	3,412,776	4,957,776
1991	1,685,000	3,257,666	4,942,666
1992	1,845,000	3,085,078	4,930,078
1993	2,025,000	2,892,961	4,917,961
1994	2,220,000	2,679,046	4,899,046
1995	2,455,000	2,440,562	4,895,562
1996	2,715,000	2,167,116	4,882,116
1997	3,005,000	1,856,091	4,861,091
1998	3,320,000	1,512,169	4,832,169
1999	3,680,000	1,131,544	4,811,544
2000	4,065,000	710,409	4,775,409
2001	4,500,000	244,687	4,744,687
2002	-0-	-0-	-0-
2003	-0-	-0-	-0-
2004	-0-	-0-	-0-
2005	-0-	-0-	-0-
2006	-0-	-0-	-0-
2007	-0-	-0-	-0-
2008	-0-	-0-	-0-
2009	-0-	-0-	-0-
	$ 39,065,000	$ 44,262,812	$ 83,327,812

Serviced by Enterprise Fund			Serviced by Clark County, Nevada		
Colorado River Acquisition and Improvement Bonds			Sewer Improvement Bonds		
Principal	Interest	Total	Principal	Interest	Total
$ 1,300,000	$ 4,099,980	$ 5,399,980	$ 345,000	$ 623,150	$ 968,150
1,375,000	3,961,247	5,336,247	365,000	601,850	966,850
1,460,000	3,867,497	5,327,497	385,000	579,350	964,350
1,550,000	3,767,855	5,317,855	405,000	555,650	960,650
1,640,000	3,662,020	5,302,020	430,000	530,600	960,600
1,745,000	3,568,813	5,313,813	455,000	504,050	959,050
1,845,000	3,470,510	5,315,510	480,000	476,000	956,000
1,960,000	3,366,257	5,326,257	505,000	447,081	952,081
2,080,000	3,255,543	5,335,543	535,000	418,519	953,519
2,210,000	3,138,352	5,348,352	565,000	390,350	955,350
2,340,000	3,014,468	5,354,468	600,000	361,225	961,225
2,490,000	2,882,892	5,372,892	635,000	330,350	965,350
2,645,000	2,742,588	5,387,588	670,000	297,725	967,725
2,805,000	2,592,360	5,397,360	710,000	263,225	973,225
2,975,000	2,430,165	5,405,165	750,000	226,725	976,725
3,160,000	2,256,353	5,416,353	795,000	188,100	983,100
3,355,000	2,070,965	5,425,965	840,000	147,225	987,225
3,565,000	1,870,630	5,435,630	885,000	106,312	991,312
3,785,000	1,657,287	5,442,287	935,000	65,363	1,000,363
4,020,000	1,427,963	5,447,963	985,000	22,162	1,007,162
3,925,000	1,183,838	5,108,838	-0-	-0-	-0-
4,150,000	958,712	5,108,712	-0-	-0-	-0-
4,400,000	720,587	5,120,587	-0-	-0-	-0-
4,660,000	468,050	5,128,050	-0-	-0-	-0-
3,430,000	205,800	3,635,800	-0-	-0-	-0-
$ 68,870,000	$ 62,640,732	$ 131,510,732	$ 12,275,000	$ 7,135,012	$ 19,410,012

State of Nevada

Debt Service Requirements to Maturity
Special Obligation Bonds
June 30, 1984

Table VII
Page 1 of 1

For the Fiscal Year Ending June 30	Highway Improvement Revenue (Motor Vehicle Fuel Tax) Bonds		
	Principal	Interest	Total
1985	$ 5,000,000	$ 1,352,500	$ 6,352,500
1986	5,000,000	912,500	5,912,500
1987	5,000,000	462,500	5,462,500
	$ 15,000,000	$ 2,727,500	$ 17,727,500

State of Nevada

Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Expenditures
Last Eight Fiscal Years

Table VIII
Page 1 of 1

Fiscal Year Ended June 30	Principal	Interest Fiscal Charges	Total Debt Service	Total General Expenditures (1)	Ratio of Debt Svc. to Gen. Expenditures
1977	$ 2,033,000	$ 626,519	$ 2,659,519	$434,333,000	0.61%
1978	2,098,000	752,309	2,850,309	477,812,000	0.60
1979	1,628,000	967,902	2,595,902	485,699,000	0.53
1980	1,648,000	930,522	2,578,522	673,881,000	0.38
1981	1,375,000	914,755	2,289,755	674,487,000	0.34
1982	968,000	926,888	1,894,888	708,005,000	0.27
1983 (2)	6,493,000	11,445,246	17,938,246	809,591,981	2.22
1984 (2)	8,385,000	14,051,729	22,436,729	784,511,667	2.86

(1) Includes General, Special Revenue and Debt Service Funds

(2) The Nevada Municipal Bond Bank, which lends its bond issuance economies to the state's local governments, started debt service payments in fiscal year 1983 for bonds outstanding of $19,000,000 in 1982; $51,142,000 in 1983 and $107,590,000 in 1984.

State of Nevada

Per Capita Income

Table IX
Page 1 of 1

Calendar Year	United States	California	Nevada	Nevada's Per Capita as % of U.S. Per Capita	Nevada's Per Capita Rank
1960	$ 2,201	$ 2,710	$ 2,793	126.9%	2
1970	3,893	4,423	4,583	117.7	6
1975	5,861	6,580	6,636	113.2	6
1977	6,984	7,863	7,808	111.8	6
1978	7,776	8,786	8,878	114.2	3
1979	8,657	9,859	9,789	113.1	6
1980	9,503	10,920	10,758	113.2	6
1981	10,582	12,081	11,778	111.3	6
1982	11,100	12,616	12,022	108.3	11

Source: Local Area Personal Income 1977-82, U.S. Department of Commerce, Bureau of Economic Analysis, June 1984.

State of Nevada

Population by County

Table X
Page 1 of 1

	1960	1970	1980	1981	Estimated 1982	Estimated 1983	Preliminary Estimated 1984
Carson City	8,063	15,468	32,022	33,200	33,930	34,430	34,750
Churchill	8,452	10,513	13,917	14,670	14,720	14,830	14,950
Clark	127,016	273,288	463,087	494,460	515,020	535,150	549,730
Douglas	3,481	6,882	19,421	20,780	21,420	22,200	22,895
Elko	12,011	13,958	17,269	18,790	19,880	20,960	22,025
Esmeralda	619	629	777	1,100	1,208	1,344	1,500
Eureka	767	948	1,198	1,370	1,400	1,420	1,450
Humboldt	5,708	6,375	9,449	10,780	11,820	12,000	12,400
Lander	1,566	2,666	4,076	4,980	5,260	5,550	5,550
Lincoln	2,431	2,557	3,732	4,000	4,290	4,460	4,550
Lyon	6,143	8,221	13,594	14,550	15,240	15,960	16,595
Mineral	6,329	7,051	6,217	6,300	6,290	6,210	6,080
Nye	4,374	5,599	9,048	11,100	13,320	15,490	17,750
Pershing	3,199	2,670	3,408	3,610	3,740	3,820	3,900
Storey	568	695	1,503	1,590	1,700	1,750	1,800
Washoe	84,743	121,068	193,623	202,480	208,320	212,870	218,900
White Pine	9,808	10,150	8,167	8,760	9,310	9,790	9,790
Nevada Total	285,278	488,738	800,508	852,520	886,868	918,294	944,615

Sources: U.S. Department of Commerce, Bureau of Census
1981, 1982, 1983 and 1984 prepared by Office of Community Services

State of Nevada

Average Annual Employment
Last Nine Calendar Years
(Estimates In Thousands)

	1976	1977	1978
Total labor force	305.0	323.0	338.0
Unemployment	27.0	23.0	15.0
Unemployment rate (1)	9.0%	7.1%	4.4%
Total employment	277.9	299.8	321.9
Non-agricultural employment	272.0	294.9	316.9
Agricultural employment	5.9	4.9	5.0
Persons involved in work stoppages	.1	.2	.1

(1) The United States average annual unemployment rates for the eight years ended December 31, 1983 were 7.7%, 7.0%, 6.0%, 5.8%, 7.1%, 7.6%, 9.7%, 9.6% and 7.6% respectively.

Source: Nevada Department of Employment Security.

State of Nevada

Deposits in Financial Institutions
(Expressed in Thousands)

	1976	1977	1978
National banks	$ 1,384,198	$ 1,514,985	$ 1,771,225
State savings and loans	N/A	N/A	1,185,306
State banks	758,953	916,130	1,105,706
Federal savings and loans	N/A	N/A	285,321
Thrift companies	N/A	N/A	22,390
Credit unions	N/A	N/A	37,954
Total Deposits in Financial Institutions	$ 2,143,151	$ 2,431,115	$ 4,407,902

Source: Department of Commerce, Financial Institutions Division

Table XI
Page 1 of 1

1979	1980	1981	1982	1983	Thru Oct 1984
358.0	376.0	463.0	485.0	487.0	496.2
18.0	23.0	33.0	49.0	48.0	38.2
5.1%	6.1%	7.1%	10.1%	9.8%	7.7%
339.8	352.6	429.9	436.0	438.2	454.4
334.8	347.6	424.9	431.0	433.1	449.1
5.0	5.0	5.0	5.0	5.1	5.3
.2	.4	.1	.0	.8	3.6

Table XII
Page 1 of 1

1979	1980	1981	1982	1983
$ 2,223,769	$ 1,969,849	$ 2,136,525	$ 2,564,662	$ 2,560,482
1,325,241	1,521,685	1,551,316	1,638,778	1,875,391
903,089	1,229,070	1,302,748	1,368,325	1,519,864
314,026	354,026	368,881	372,077	569,458
46,790	77,590	91,220	126,746	147,049
50,396	90,332	67,412	75,644	92,246
$ 4,863,311	$ 5,242,552	$ 5,518,102	$ 6,146,232	$ 6,764,490